Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 01010

Report R0416

Alcona Community Schools
P.O. Box 249
Lincoln MI 48742-0249

Indirect Costs (Operations & Maintenance):	
General Fund	659,465.73
Less: Capital Outlay	29,477.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	492.95
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**630,481.26**

Direct Costs:	
General Fund	6,856,880.58
Less: Capital Outlay	14,696.72
Less: Facilities Acquisition	21,120.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	450,662.42
Less: Capital Outlay	4,298.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,267,427.21**

Special Education Indirect Cost Rate: **8.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 02010

Report R0416

AuTrain-Onota Public Schools
P.O. Box 105
Deerton MI 49822-0105

Indirect Costs (Operations & Maintenance):	
General Fund	66,987.60
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**66,987.60**

Direct Costs:	
General Fund	515,283.76
Less: Capital Outlay	15,205.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	27,835.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**527,913.75**

Special Education Indirect Cost Rate: **12.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 02020

Report R0416

Burt Township School District
P.O. Box 338
Grand Marais MI 49839-0338

Indirect Costs (Operations & Maintenance):	
General Fund	84,999.38
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**84,999.38**

Direct Costs:	
General Fund	595,946.68
Less: Capital Outlay	12,413.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	38,889.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**622,422.46**

Special Education Indirect Cost Rate: **13.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 02070

Report R0416

Munising Public Schools
411 Elm Avenue
Munising MI 49862-1183

Indirect Costs (Operations & Maintenance):	
General Fund	827,169.88
Less: Capital Outlay	4,258.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**822,911.87**

Direct Costs:	
General Fund	6,408,743.74
Less: Capital Outlay	244,153.54
Less: Facilities Acquisition	265,869.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	296,580.10
Less: Capital Outlay	5,059.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,190,241.66**

Special Education Indirect Cost Rate: **13.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 02080

Report R0416

Superior Central Schools
P.O. Box 148
Eben Junction MI 49825-0148

Indirect Costs (Operations & Maintenance):	
General Fund	263,151.94
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**263,151.94**

Direct Costs:	
General Fund	2,781,835.72
Less: Capital Outlay	349.97
Less: Facilities Acquisition	103,965.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	143,695.08
Less: Capital Outlay	44.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,821,170.41**

Special Education Indirect Cost Rate: **9.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 03010

Report R0416

Plainwell Community Schools
600 School Drive
Plainwell MI 49080-1582

Indirect Costs (Operations & Maintenance):	
General Fund	2,440,696.46
Less: Capital Outlay	112,282.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,442.33
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,330,856.59**

Direct Costs:	
General Fund	17,938,851.71
Less: Capital Outlay	365,674.16
Less: Facilities Acquisition	29,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	682,794.11
Less: Capital Outlay	30,463.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,196,108.12**

Special Education Indirect Cost Rate: **12.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 03020

Report R0416

Otsego Public Schools
313 W. Allegan Street
Otsego MI 49078-1097

Indirect Costs (Operations & Maintenance):	
General Fund	1,826,502.85
Less: Capital Outlay	22,837.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,803,665.38**

Direct Costs:	
General Fund	14,896,024.53
Less: Capital Outlay	322,152.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	618,497.52
Less: Capital Outlay	1,996.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,190,372.58**

Special Education Indirect Cost Rate: **11.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 03030

Report R0416

Allegan Public Schools
550 Fifth Street
Allegan MI 49010-1698

Indirect Costs (Operations & Maintenance):	
General Fund	2,483,031.90
Less: Capital Outlay	6,570.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,476,461.90**

Direct Costs:	
General Fund	19,123,691.29
Less: Capital Outlay	177,934.00
Less: Facilities Acquisition	63,151.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	846,710.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,729,317.11**

Special Education Indirect Cost Rate: **12.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 03040

Report R0416

Wayland Union Schools
835 East Superior Street
Wayland MI 49348-9505

Indirect Costs (Operations & Maintenance):	
General Fund	2,200,133.65
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,200,133.65**

Direct Costs:	
General Fund	20,036,693.37
Less: Capital Outlay	281,815.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,084,540.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,839,418.07**

Special Education Indirect Cost Rate: **10.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 03050

Report R0416

Fennville Public Schools
P.O. Box 1
Fennville MI 49408-0001

Indirect Costs (Operations & Maintenance):	
General Fund	1,199,743.92
Less: Capital Outlay	25,053.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,174,690.92**

Direct Costs:	
General Fund	10,040,217.89
Less: Capital Outlay	164,786.47
Less: Facilities Acquisition	54,434.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	506,803.75
Less: Capital Outlay	2,982.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,324,818.22**

Special Education Indirect Cost Rate: **11.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 03060

Report R0416

Martin Public Schools
P.O. Box 241
Martin MI 49070-0241

Indirect Costs (Operations & Maintenance):	
General Fund	580,302.08
Less: Capital Outlay	105,820.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**474,481.90**

Direct Costs:	
General Fund	4,692,352.93
Less: Capital Outlay	9,152.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	183,915.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,867,116.58**

Special Education Indirect Cost Rate: **9.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 03070

Report R0416

Hopkins Public Schools
P.O. Box 278
Hopkins MI 49328-0278

Indirect Costs (Operations & Maintenance):	
General Fund	1,594,664.00
Less: Capital Outlay	355,557.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,239,107.00**

Direct Costs:	
General Fund	9,057,609.00
Less: Capital Outlay	284,204.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	591,321.00
Less: Capital Outlay	3,638.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,361,088.00**

Special Education Indirect Cost Rate: **13.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 03080

Report R0416

Saugatuck Public Schools
P.O. Box 818
Douglas MI 49406-0818

Indirect Costs (Operations & Maintenance):	
General Fund	701,920.54
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**701,920.54**

Direct Costs:	
General Fund	6,266,500.91
Less: Capital Outlay	140,899.78
Less: Facilities Acquisition	22.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	237,349.08
Less: Capital Outlay	2,420.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,360,507.16**

Special Education Indirect Cost Rate: **11.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 03100

Report R0416

Hamilton Community Schools
P.O. Box 300
Hamilton MI 49419-0300

Indirect Costs (Operations & Maintenance):	
General Fund	2,368,165.99
Less: Capital Outlay	37,729.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,330,436.24**

Direct Costs:	
General Fund	16,243,275.86
Less: Capital Outlay	388,972.02
Less: Facilities Acquisition	308,930.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	678,864.63
Less: Capital Outlay	2,316.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,221,921.56**

Special Education Indirect Cost Rate: **14.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 03440

Report R0416

Glenn Public School District
P.O. Box 68
Glenn MI 49416-0068

Indirect Costs (Operations & Maintenance):	
General Fund	34,269.19
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**34,269.19**

Direct Costs:	
General Fund	172,404.77
Less: Capital Outlay	9,621.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**162,783.37**

Special Education Indirect Cost Rate: **21.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 03901

Report R0416

Discovery Elementary School
P.O. Box 990
Fennville MI 49408-0990

Indirect Costs (Operations & Maintenance):	
General Fund	46,056.01
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**46,056.01**

Direct Costs:	
General Fund	758,780.77
Less: Capital Outlay	1,420.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**757,360.41**

Special Education Indirect Cost Rate: **6.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 03902

Report R0416

Outlook Academy
310 Thomas Street
Allegan MI 49010

Indirect Costs (Operations & Maintenance):	
General Fund	52,412.16
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**52,412.16**

Direct Costs:	
General Fund	283,950.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**283,950.84**

Special Education Indirect Cost Rate: **18.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 04010

Report R0416

Alpena Public Schools
2373 Gordon Road
Alpena MI 49707-4627

Indirect Costs (Operations & Maintenance):	
General Fund	3,822,209.69
Less: Capital Outlay	46,633.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,775,575.72**

Direct Costs:	
General Fund	33,417,333.35
Less: Capital Outlay	454,799.09
Less: Facilities Acquisition	575,093.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,989,657.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**34,377,098.54**

Special Education Indirect Cost Rate: **10.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 05010

Report R0416

Alba Public Schools
P.O. Box 10
Alba MI 49611-0010

Indirect Costs (Operations & Maintenance):	
General Fund	164,549.45
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**164,549.45**

Direct Costs:	
General Fund	1,230,946.58
Less: Capital Outlay	8,968.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	66,354.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,288,332.80**

Special Education Indirect Cost Rate: **12.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 05035

Report R0416

Central Lake Public Schools
P.O. Box 128
Central Lake MI 49622-0128

Indirect Costs (Operations & Maintenance):	
General Fund	353,158.06
Less: Capital Outlay	496.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	276.88
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**352,938.94**

Direct Costs:	
General Fund	3,720,299.34
Less: Capital Outlay	23,505.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	162,684.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,859,478.10**

Special Education Indirect Cost Rate: **9.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 05040

Report R0416

Bellaire Public Schools
204 W. Forest Home Avenue
Bellaire MI 49615-9501

Indirect Costs (Operations & Maintenance):	
General Fund	488,264.39
Less: Capital Outlay	9,802.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**478,462.13**

Direct Costs:	
General Fund	4,328,886.95
Less: Capital Outlay	4,189.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	124,788.65
Less: Capital Outlay	1,143.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,448,342.67**

Special Education Indirect Cost Rate: **10.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 05060

Report R0416

Elk Rapids Schools
707 E. 3rd Street
Elk Rapids MI 49629-9760

Indirect Costs (Operations & Maintenance):	
General Fund	1,101,759.21
Less: Capital Outlay	52,150.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,049,608.29**

Direct Costs:	
General Fund	9,478,346.03
Less: Capital Outlay	31,839.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	490,007.40
Less: Capital Outlay	14,999.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,921,514.23**

Special Education Indirect Cost Rate: **10.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 05065

Report R0416

Ellsworth Community School
9467 Park Street
Ellsworth MI 49729-9679

Indirect Costs (Operations & Maintenance):	
General Fund	201,987.82
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**201,987.82**

Direct Costs:	
General Fund	1,867,907.53
Less: Capital Outlay	9,519.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	60,619.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,919,008.10**

Special Education Indirect Cost Rate: **10.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 05070

Report R0416

Mancelona Public Schools
P.O. Box 739
Mancelona MI 49659-0739

Indirect Costs (Operations & Maintenance):	
General Fund	823,363.00
Less: Capital Outlay	1,899.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	17,313.34
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**838,777.34**

Direct Costs:	
General Fund	8,162,323.16
Less: Capital Outlay	476,937.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	468,412.12
Less: Capital Outlay	480.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,153,318.28**

Special Education Indirect Cost Rate: **10.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 05901

Report R0416

Concord Academy: Antrim
5055 Corey Road
Mancelona MI 49659-9467

Indirect Costs (Operations & Maintenance):	
General Fund	79,288.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**79,288.00**

Direct Costs:	
General Fund	1,079,766.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,079,766.00**

Special Education Indirect Cost Rate: **7.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 06010

Report R0416

Arenac Eastern School District
P.O. Box 98
Twining MI 48766-0098

Indirect Costs (Operations & Maintenance):	
General Fund	277,724.65
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,147.09
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**279,871.74**

Direct Costs:	
General Fund	3,169,124.21
Less: Capital Outlay	59,534.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	145,681.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,255,271.03**

Special Education Indirect Cost Rate: **8.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 06020

Report R0416

Au Gres-Sims School District
P.O. Box 648
Au Gres MI 48703

Indirect Costs (Operations & Maintenance):	
General Fund	417,734.37
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	389.92
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**418,124.29**

Direct Costs:	
General Fund	3,640,333.46
Less: Capital Outlay	12,413.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	232,516.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,860,436.15**

Special Education Indirect Cost Rate: **10.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 06050

Report R0416

Standish-Sterling Community Schools
3789 Wyatt Road
Standish MI 48658-9120

Indirect Costs (Operations & Maintenance):	
General Fund	1,776,488.84
Less: Capital Outlay	311,199.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,175.04
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,478,464.02**

Direct Costs:	
General Fund	13,241,508.75
Less: Capital Outlay	394,201.02
Less: Facilities Acquisition	554,976.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	710,209.33
Less: Capital Outlay	10,492.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,992,048.15**

Special Education Indirect Cost Rate: **11.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 07010

Report R0416

Arvon Township School District
HCR 1 Box 825
Skanee MI 49962-9713

Indirect Costs (Operations & Maintenance):	
General Fund	44,297.37
Less: Capital Outlay	19,725.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**24,572.36**

Direct Costs:	
General Fund	196,857.62
Less: Capital Outlay	780.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,043.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**203,120.46**

Special Education Indirect Cost Rate: **12.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 07020

Report R0416

Baraga Area Schools
P.O. Box 428
Baraga MI 49908-0428

Indirect Costs (Operations & Maintenance):	
General Fund	570,752.41
Less: Capital Outlay	24,874.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**545,877.84**

Direct Costs:	
General Fund	5,175,189.92
Less: Capital Outlay	96,894.18
Less: Facilities Acquisition	790,573.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	203,519.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,491,241.32**

Special Education Indirect Cost Rate: **12.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 07040

Report R0416

L'Anse Area Schools
201 N. 4th Street
L'Anse MI 49946-1447

Indirect Costs (Operations & Maintenance):	
General Fund	697,104.90
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**697,104.90**

Direct Costs:	
General Fund	5,482,779.44
Less: Capital Outlay	35,373.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	220,549.82
Less: Capital Outlay	824.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,667,131.19**

Special Education Indirect Cost Rate: **12.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 08010

Report R0416

Delton-Kellogg School District
327 N. Grove Street
Delton MI 49046-9771

Indirect Costs (Operations & Maintenance):	
General Fund	1,595,398.32
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,595,398.32**

Direct Costs:	
General Fund	13,543,316.71
Less: Capital Outlay	322,357.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	835,327.00
Less: Capital Outlay	36,044.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,020,241.58**

Special Education Indirect Cost Rate: **11.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 08030

Report R0416

Hastings Area School District
232 W. Grand Street
Hastings MI 49058-2298

Indirect Costs (Operations & Maintenance):	
General Fund	2,745,436.41
Less: Capital Outlay	12,206.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,701.02
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,739,930.88**

Direct Costs:	
General Fund	20,534,010.39
Less: Capital Outlay	268,572.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	816,070.90
Less: Capital Outlay	41,257.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,040,251.72**

Special Education Indirect Cost Rate: **13.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 08050

Report R0416

Thornapple Kellogg School District
10051 Green Lake Road
Middleville MI 49333

Indirect Costs (Operations & Maintenance):	
General Fund	2,073,930.21
Less: Capital Outlay	299.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,073,630.23**

Direct Costs:	
General Fund	18,168,867.87
Less: Capital Outlay	57,230.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	877,870.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,989,507.24**

Special Education Indirect Cost Rate: **10.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 09010

Report R0416

Bay City School District
910 N. Walnut Street
Bay City MI 48706-3773

Indirect Costs (Operations & Maintenance):	
General Fund	7,466,315.98
Less: Capital Outlay	12,261.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	73,748.44
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,527,802.49**

Direct Costs:	
General Fund	65,439,385.85
Less: Capital Outlay	463,873.95
Less: Facilities Acquisition	473,444.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,850,197.37
Less: Capital Outlay	79,359.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**67,272,905.56**

Special Education Indirect Cost Rate: **11.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 09030

Report R0416

Bangor Township Schools
3520 Old Kawkawlin Road
Bay City MI 48706-2039

Indirect Costs (Operations & Maintenance):	
General Fund	1,933,035.48
Less: Capital Outlay	24,010.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,909,024.98**

Direct Costs:	
General Fund	16,755,238.62
Less: Capital Outlay	129,052.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	826,966.41
Less: Capital Outlay	83,207.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**17,369,945.12**

Special Education Indirect Cost Rate: **10.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 09050

Report R0416

Essexville-Hampton Public Schools
303 Pine Street
Essexville MI 48732-1598

Indirect Costs (Operations & Maintenance):	
General Fund	1,540,242.89
Less: Capital Outlay	20,123.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,520,119.28**

Direct Costs:	
General Fund	13,172,107.11
Less: Capital Outlay	111,286.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	496,777.93
Less: Capital Outlay	1,643.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,555,954.78**

Special Education Indirect Cost Rate: **11.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 09090

Report R0416

Pinconning Area Schools
605 W. 5th Street
Pinconning MI 48650-8712

Indirect Costs (Operations & Maintenance):	
General Fund	1,441,359.64
Less: Capital Outlay	51,621.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	688.86
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,390,426.58**

Direct Costs:	
General Fund	13,588,075.71
Less: Capital Outlay	267,322.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	615,857.21
Less: Capital Outlay	33,711.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,902,898.87**

Special Education Indirect Cost Rate: **10.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 09901

Report R0416

Bay-Arenac Community High School
1608 Hudson Street
Essexville MI 48732-1363

Indirect Costs (Operations & Maintenance):	
General Fund	93,834.77
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**93,834.77**

Direct Costs:	
General Fund	898,866.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**898,866.46**

Special Education Indirect Cost Rate: **10.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 09902

Report R0416

Bay County PSA
1110 State Street
Bay City MI 48706-3669

Indirect Costs (Operations & Maintenance):	
General Fund	264,198.23
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**264,198.23**

Direct Costs:	
General Fund	1,660,810.23
Less: Capital Outlay	7,661.71
Less: Facilities Acquisition	24,511.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	124,895.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,753,532.36**

Special Education Indirect Cost Rate: **15.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 10015

Report R0416

Benzie County Central Schools
P.O. Box 240
Benzonia MI 49616-0240

Indirect Costs (Operations & Maintenance):	
General Fund	1,607,450.25
Less: Capital Outlay	87,862.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,519,587.91**

Direct Costs:	
General Fund	12,837,376.80
Less: Capital Outlay	164,816.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	701,614.05
Less: Capital Outlay	6,325.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,367,849.03**

Special Education Indirect Cost Rate: **11.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 10025

Report R0416

Frankfort-Elberta Area Schools
534 11th Street
Frankfort MI 49635-9348

Indirect Costs (Operations & Maintenance):	
General Fund	416,354.74
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**416,354.74**

Direct Costs:	
General Fund	4,345,827.47
Less: Capital Outlay	27,357.49
Less: Facilities Acquisition	370.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	221,750.57
Less: Capital Outlay	3,479.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,536,371.10**

Special Education Indirect Cost Rate: **9.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11010

Report R0416

Benton Harbor Area Schools
P.O. Box 1107
Benton Harbor MI 49023-1107

Indirect Costs (Operations & Maintenance):	
General Fund	5,485,148.73
Less: Capital Outlay	7,820.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,477,328.61**

Direct Costs:	
General Fund	41,630,288.79
Less: Capital Outlay	35,240.20
Less: Facilities Acquisition	246,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,429,519.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**43,778,068.13**

Special Education Indirect Cost Rate: **12.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11020

Report R0416

St. Joseph Public Schools
2214 S. State Street
St. Joseph MI 49085-1910

Indirect Costs (Operations & Maintenance):	
General Fund	3,204,626.78
Less: Capital Outlay	98,900.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,105,726.66**

Direct Costs:	
General Fund	17,239,229.56
Less: Capital Outlay	1,458.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	906,974.26
Less: Capital Outlay	14,566.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,130,178.76**

Special Education Indirect Cost Rate: **17.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11030

Report R0416

Lakeshore School District (Berrien)
5771 Cleveland Avenue
Stevensville MI 49127-9497

Indirect Costs (Operations & Maintenance):	
General Fund	2,302,248.29
Less: Capital Outlay	46,046.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,275.62
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,257,477.55**

Direct Costs:	
General Fund	17,372,729.03
Less: Capital Outlay	287,761.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	777,013.69
Less: Capital Outlay	10,128.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**17,851,852.88**

Special Education Indirect Cost Rate: **12.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11033

Report R0416

River Valley School District
15480 Three Oaks Road
Three Oaks MI 49128

Indirect Costs (Operations & Maintenance):	
General Fund	979,233.54
Less: Capital Outlay	12,677.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**966,555.94**

Direct Costs:	
General Fund	7,333,234.96
Less: Capital Outlay	222,750.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	297,925.91
Less: Capital Outlay	1,177.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,407,233.08**

Special Education Indirect Cost Rate: **13.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11160

Report R0416

Galien Township School District
P.O. Box 248
Galien MI 49113-0248

Indirect Costs (Operations & Maintenance):	
General Fund	262,166.58
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**262,166.58**

Direct Costs:	
General Fund	2,641,824.02
Less: Capital Outlay	20,800.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	113,302.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,734,326.85**

Special Education Indirect Cost Rate: **9.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11200

Report R0416

New Buffalo Area Schools
1112 East Clay Street
New Buffalo MI 49117-1399

Indirect Costs (Operations & Maintenance):	
General Fund	719,442.85
Less: Capital Outlay	10,978.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,300.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**711,764.54**

Direct Costs:	
General Fund	5,744,192.73
Less: Capital Outlay	146,020.08
Less: Facilities Acquisition	30,269.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	279,898.74
Less: Capital Outlay	4,752.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,843,049.57**

Special Education Indirect Cost Rate: **12.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11210

Report R0416

Brandywine Public School District
1830 S. Third St.
Niles MI 49120-4633

Indirect Costs (Operations & Maintenance):	
General Fund	941,946.76
Less: Capital Outlay	18,055.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**923,891.20**

Direct Costs:	
General Fund	10,386,857.10
Less: Capital Outlay	109,636.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	475,145.85
Less: Capital Outlay	5,438.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,746,927.39**

Special Education Indirect Cost Rate: **8.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11240
Report R0416

Berrien Springs Public Schools
One Sylvester Avenue
Berrien Springs MI 49103-1182

Indirect Costs (Operations & Maintenance):	
General Fund	1,401,641.93
Less: Capital Outlay	18,420.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,383,221.66**

Direct Costs:	
General Fund	11,496,444.18
Less: Capital Outlay	44,219.14
Less: Facilities Acquisition	11,671.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	516,468.96
Less: Capital Outlay	3,476.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,953,545.38**

Special Education Indirect Cost Rate: **11.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11250

Report R0416

Eau Claire Public Schools
P.O. Box 398
Eau Claire MI 49111-0398

Indirect Costs (Operations & Maintenance):	
General Fund	673,591.34
Less: Capital Outlay	11,535.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**662,056.34**

Direct Costs:	
General Fund	6,137,559.94
Less: Capital Outlay	172,374.84
Less: Facilities Acquisition	60,014.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	285,552.74
Less: Capital Outlay	538.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,190,184.72**

Special Education Indirect Cost Rate: **10.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11300

Report R0416

Niles Community School District
111 Spruce Street
Niles MI 49120-2963

Indirect Costs (Operations & Maintenance):	
General Fund	3,004,584.11
Less: Capital Outlay	90,076.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,914,507.71**

Direct Costs:	
General Fund	28,297,536.94
Less: Capital Outlay	501,668.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,132,510.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**28,928,378.41**

Special Education Indirect Cost Rate: **10.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11310

Report R0416

Buchanan Community Schools
401 W. Chicago Street
Buchanan MI 49107-1044

Indirect Costs (Operations & Maintenance):	
General Fund	1,454,282.06
Less: Capital Outlay	294,309.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,159,972.91**

Direct Costs:	
General Fund	10,745,281.43
Less: Capital Outlay	85,688.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	544,710.79
Less: Capital Outlay	1,539.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,202,764.58**

Special Education Indirect Cost Rate: **10.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11320

Report R0416

Watervliet School District
450 E. Red Arrow Highway
Watervliet MI 49098-9300

Indirect Costs (Operations & Maintenance):	
General Fund	1,172,203.59
Less: Capital Outlay	150,596.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,021,606.62**

Direct Costs:	
General Fund	8,732,733.38
Less: Capital Outlay	102,251.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	470,010.49
Less: Capital Outlay	8,373.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,092,118.05**

Special Education Indirect Cost Rate: **11.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11330

Report R0416

Coloma Community Schools
P.O. Box 550
Coloma MI 49038-0550

Indirect Costs (Operations & Maintenance):	
General Fund	1,495,561.52
Less: Capital Outlay	47,670.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,447,891.52**

Direct Costs:	
General Fund	13,531,819.08
Less: Capital Outlay	35,797.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	700,100.24
Less: Capital Outlay	18,557.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,177,564.33**

Special Education Indirect Cost Rate: **10.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11340

Report R0416

Bridgman Public Schools
9964 Gast Road
Bridgman MI 49106-9750

Indirect Costs (Operations & Maintenance):	
General Fund	913,316.74
Less: Capital Outlay	2,337.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**910,979.74**

Direct Costs:	
General Fund	7,338,388.37
Less: Capital Outlay	15,117.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	289,255.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,612,525.99**

Special Education Indirect Cost Rate: **11.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11670

Report R0416

Hagar Township S/D #6
P.O. Box 133
Riverside MI 49084-0133

Indirect Costs (Operations & Maintenance):	
General Fund	71,604.14
Less: Capital Outlay	31,509.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**40,094.72**

Direct Costs:	
General Fund	371,586.43
Less: Capital Outlay	6,711.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,367.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**366,242.43**

Special Education Indirect Cost Rate: **10.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11830

Report R0416

Sodus Township S/D #5
4439 River Road
Sodus MI 49126-9779

Indirect Costs (Operations & Maintenance):	
General Fund	38,624.84
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**38,624.84**

Direct Costs:	
General Fund	417,615.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**417,615.69**

Special Education Indirect Cost Rate: **9.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11901

Report R0416

Countryside Charter School
4800 Meadowbrook Road
Benton Harbor MI 49022-9629

Indirect Costs (Operations & Maintenance):	
General Fund	367,089.35
Less: Capital Outlay	164,704.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**202,384.71**

Direct Costs:	
General Fund	3,106,532.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	118,292.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,224,824.97**

Special Education Indirect Cost Rate: **6.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 11903

Report R0416

Benton Harbor Charter School
455 Riverview Drive, Suite1
Benton Harbor MI 49022-5015

Indirect Costs (Operations & Maintenance):	
General Fund	200,695.86
Less: Capital Outlay	1,108.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**199,587.86**

Direct Costs:	
General Fund	3,509,989.43
Less: Capital Outlay	254.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	253,605.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,763,341.21**

Special Education Indirect Cost Rate: **5.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 12010

Report R0416

Coldwater Community Schools
401 Sauk River Drive
Coldwater MI 49036-2067

Indirect Costs (Operations & Maintenance):	
General Fund	2,371,860.91
Less: Capital Outlay	14,080.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,357,780.19**

Direct Costs:	
General Fund	20,835,878.77
Less: Capital Outlay	298,975.41
Less: Facilities Acquisition	23,634.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,090,870.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,604,139.03**

Special Education Indirect Cost Rate: **10.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 12020

Report R0416

Bronson Community School District
215 W. Chicago Street
Bronson MI 49028-1249

Indirect Costs (Operations & Maintenance):	
General Fund	956,372.08
Less: Capital Outlay	37,988.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,597.36
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**921,981.35**

Direct Costs:	
General Fund	8,266,411.97
Less: Capital Outlay	16,010.22
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	559,881.98
Less: Capital Outlay	6,297.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,803,986.31**

Special Education Indirect Cost Rate: **10.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 12040

Report R0416

Quincy Community School District
1 Educational Parkway
Quincy MI 49082-1173

Indirect Costs (Operations & Maintenance):	
General Fund	969,418.50
Less: Capital Outlay	36,784.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**932,633.71**

Direct Costs:	
General Fund	9,782,714.64
Less: Capital Outlay	223,863.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	318,055.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,876,906.78**

Special Education Indirect Cost Rate: **9.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 12901

Report R0416

Pansophia Academy
52 Abbott Avenue
Coldwater MI 49036-1430

Indirect Costs (Operations & Maintenance):	
General Fund	102,624.57
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**102,624.57**

Direct Costs:	
General Fund	1,145,231.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	20,446.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,165,677.97**

Special Education Indirect Cost Rate: **8.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13010

Report R0416

Albion Public Schools
1418 Cooper Street
Albion MI 49224-1083

Indirect Costs (Operations & Maintenance):	
General Fund	1,629,290.39
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,629,290.39**

Direct Costs:	
General Fund	13,225,155.89
Less: Capital Outlay	256,986.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	632,631.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,600,801.11**

Special Education Indirect Cost Rate: **11.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13020

Report R0416

Battle Creek Public Schools
3 W. Van Buren Street
Battle Creek MI 49017-3009

Indirect Costs (Operations & Maintenance):	
General Fund	9,495,631.28
Less: Capital Outlay	45,362.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	97,144.73
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,547,413.27**

Direct Costs:	
General Fund	73,127,650.18
Less: Capital Outlay	963,330.84
Less: Facilities Acquisition	684,767.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,704,706.18
Less: Capital Outlay	16,191.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**74,168,066.55**

Special Education Indirect Cost Rate: **12.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13050

Report R0416

Athens Area Schools
300 E. Holcomb Street
Athens MI 49011-9784

Indirect Costs (Operations & Maintenance):	
General Fund	674,902.39
Less: Capital Outlay	7,203.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**667,699.16**

Direct Costs:	
General Fund	5,401,424.34
Less: Capital Outlay	30,398.24
Less: Facilities Acquisition	27,744.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	275,579.46
Less: Capital Outlay	126.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,618,734.32**

Special Education Indirect Cost Rate: **11.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13070

Report R0416

Harper Creek Community Schools
201 Crosby Drive
Battle Creek MI 49014-8270

Indirect Costs (Operations & Maintenance):	
General Fund	2,040,409.42
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,040,409.42**

Direct Costs:	
General Fund	17,471,167.01
Less: Capital Outlay	821,534.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,078,490.34
Less: Capital Outlay	301,834.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**17,426,288.69**

Special Education Indirect Cost Rate: **11.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13080

Report R0416

Homer Community Schools
403 S. Hillsdale Street
Homer MI 49245-1265

Indirect Costs (Operations & Maintenance):	
General Fund	860,808.19
Less: Capital Outlay	16,214.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**844,593.25**

Direct Costs:	
General Fund	7,353,083.79
Less: Capital Outlay	186,423.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	373,661.65
Less: Capital Outlay	2,666.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,537,655.04**

Special Education Indirect Cost Rate: **11.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13090

Report R0416

Lakeview Sch. District (Calhoun)
15 Arbor Street
Battle Creek MI 49015-2903

Indirect Costs (Operations & Maintenance):	
General Fund	3,026,867.24
Less: Capital Outlay	130,482.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,896,384.68**

Direct Costs:	
General Fund	22,377,722.75
Less: Capital Outlay	534,879.55
Less: Facilities Acquisition	162,255.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,036,325.37
Less: Capital Outlay	27,391.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,689,521.63**

Special Education Indirect Cost Rate: **12.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13095

Report R0416

Mar Lee School District
21236 H Drive North
Marshall MI 49068-9362

Indirect Costs (Operations & Maintenance):	
General Fund	140,551.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,221.99
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**145,772.99**

Direct Costs:	
General Fund	2,139,524.11
Less: Capital Outlay	136,630.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	89,791.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,092,685.88**

Special Education Indirect Cost Rate: **6.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13110

Report R0416

Marshall Public Schools
100 E. Green Street
Marshall MI 49068-1594

Indirect Costs (Operations & Maintenance):	
General Fund	2,273,391.27
Less: Capital Outlay	5,779.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,042.52
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,268,654.31**

Direct Costs:	
General Fund	16,540,291.64
Less: Capital Outlay	449,028.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	515,175.12
Less: Capital Outlay	14,886.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,591,552.29**

Special Education Indirect Cost Rate: **13.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13120

Report R0416

Pennfield School District
8587 Q Drive North
Battle Creek MI 49017-8104

Indirect Costs (Operations & Maintenance):	
General Fund	1,173,442.94
Less: Capital Outlay	8,474.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,164,968.87**

Direct Costs:	
General Fund	11,999,296.01
Less: Capital Outlay	273,641.31
Less: Facilities Acquisition	227,665.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	505,369.74
Less: Capital Outlay	16,389.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,986,969.05**

Special Education Indirect Cost Rate: **9.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13130

Report R0416

Tekonsha Community Schools
245 S. Elm Street
Tekonsha MI 49092-9266

Indirect Costs (Operations & Maintenance):	
General Fund	261,220.44
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**261,220.44**

Direct Costs:	
General Fund	2,573,342.82
Less: Capital Outlay	3,491.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	121,675.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,691,527.29**

Special Education Indirect Cost Rate: **9.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13135

Report R0416

Union City Community Schools
430 St. Joseph Street
Union City MI 49094-1298

Indirect Costs (Operations & Maintenance):	
General Fund	929,555.46
Less: Capital Outlay	51,949.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**877,606.43**

Direct Costs:	
General Fund	8,470,348.87
Less: Capital Outlay	85,097.30
Less: Facilities Acquisition	73,991.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	327,299.87
Less: Capital Outlay	1,073.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,637,486.01**

Special Education Indirect Cost Rate: **10.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13901

Report R0416

Arbor Academy
55 Arbor Street
Battle Creek MI 49015-2903

Indirect Costs (Operations & Maintenance):	
General Fund	272,056.16
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**272,056.16**

Direct Costs:	
General Fund	884,794.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	39,347.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**924,142.39**

Special Education Indirect Cost Rate: **29.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13902

Report R0416

Endeavor Charter Academy
380 N. Helmer Road
Springfield MI 49015-1476

Indirect Costs (Operations & Maintenance):	
General Fund	981,428.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**981,428.00**

Direct Costs:	
General Fund	3,546,420.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	91,315.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,637,735.00**

Special Education Indirect Cost Rate: **26.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13903

Report R0416

Marshall Academy
18203 Homer Road
Marshall MI 49068-9736

Indirect Costs (Operations & Maintenance):	
General Fund	252,220.69
Less: Capital Outlay	7,989.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**244,231.23**

Direct Costs:	
General Fund	1,471,102.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,471,102.31**

Special Education Indirect Cost Rate: **16.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 13904

Report R0416

Battle Creek Area Learning Center
15 S. Arbor
Battle Creek MI 49015-2903

Indirect Costs (Operations & Maintenance):	
General Fund	52,444.52
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**52,444.52**

Direct Costs:	
General Fund	735,823.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**735,823.35**

Special Education Indirect Cost Rate: **7.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 14010

Report R0416

Cassopolis Public Schools
P.O. Box 98
Cassopolis MI 49031-0098

Indirect Costs (Operations & Maintenance):	
General Fund	1,561,866.05
Less: Capital Outlay	429,869.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,131,996.82**

Direct Costs:	
General Fund	9,191,162.99
Less: Capital Outlay	108,904.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	368,626.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,450,884.69**

Special Education Indirect Cost Rate: **11.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 14020

Report R0416

Dowagiac Union School District
206 Main Street
Dowagiac MI 49047-1743

Indirect Costs (Operations & Maintenance):	
General Fund	1,901,697.88
Less: Capital Outlay	38,621.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,498.79
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,872,575.42**

Direct Costs:	
General Fund	18,051,716.18
Less: Capital Outlay	57,207.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	742,822.00
Less: Capital Outlay	4,035.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,733,294.96**

Special Education Indirect Cost Rate: **10.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 14030

Report R0416

Edwardsburg Public Schools
69410 Section Street
Edwardsburg MI 49112-8603

Indirect Costs (Operations & Maintenance):	
General Fund	2,015,653.43
Less: Capital Outlay	978.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,871.67
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,028,546.60**

Direct Costs:	
General Fund	13,201,898.29
Less: Capital Outlay	280,083.60
Less: Facilities Acquisition	394,175.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	694,194.88
Less: Capital Outlay	18,993.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,202,840.71**

Special Education Indirect Cost Rate: **15.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 14050

Report R0416

Marcellus Community Schools
P.O. Box 48
Marcellus MI 49067-0048

Indirect Costs (Operations & Maintenance):	
General Fund	758,850.78
Less: Capital Outlay	39,827.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**719,023.15**

Direct Costs:	
General Fund	6,675,997.81
Less: Capital Outlay	30,693.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	370,690.14
Less: Capital Outlay	13.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,015,981.10**

Special Education Indirect Cost Rate: **10.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 15010

Report R0416

Beaver Island Community School
37895 King's Highway
Beaver Island MI 49782

Indirect Costs (Operations & Maintenance):	
General Fund	174,765.00
Less: Capital Outlay	5,037.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**169,728.00**

Direct Costs:	
General Fund	1,065,071.00
Less: Capital Outlay	27,063.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	18,318.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,056,326.00**

Special Education Indirect Cost Rate: **16.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 15020

Report R0416

Boyne City Public Schools
321 S. Park Street, Suite A
Boyne City MI 49712

Indirect Costs (Operations & Maintenance):	
General Fund	1,166,050.88
Less: Capital Outlay	17,325.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,148,725.88**

Direct Costs:	
General Fund	9,109,719.61
Less: Capital Outlay	261,361.97
Less: Facilities Acquisition	430.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	409,194.47
Less: Capital Outlay	1,578.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,255,544.04**

Special Education Indirect Cost Rate: **12.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 15030

Report R0416

Boyne Falls Public School District
P.O. Box 356
Boyne Falls MI 49713-0356

Indirect Costs (Operations & Maintenance):	
General Fund	302,943.15
Less: Capital Outlay	11,030.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**291,913.10**

Direct Costs:	
General Fund	2,224,926.76
Less: Capital Outlay	5,109.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	113,501.10
Less: Capital Outlay	1,126.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,332,191.68**

Special Education Indirect Cost Rate: **12.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 15050

Report R0416

Charlevoix Public Schools
208 Clinton Street
Charlevoix MI 49720-1398

Indirect Costs (Operations & Maintenance):	
General Fund	1,211,430.57
Less: Capital Outlay	13,913.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,197,517.57**

Direct Costs:	
General Fund	10,578,586.66
Less: Capital Outlay	77,480.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	450,050.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,951,156.82**

Special Education Indirect Cost Rate: **10.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 15060

Report R0416

East Jordan Public Schools
P.O. Box 399
East Jordan MI 49727-0399

Indirect Costs (Operations & Maintenance):	
General Fund	924,560.01
Less: Capital Outlay	17,480.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**907,079.36**

Direct Costs:	
General Fund	8,595,254.20
Less: Capital Outlay	122,577.50
Less: Facilities Acquisition	49,455.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	390,848.95
Less: Capital Outlay	18,379.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,795,691.36**

Special Education Indirect Cost Rate: **10.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 15901

Report R0416

Concord Academy:Boyne
00401 E. Dietz Road
Boyne City MI 49712-9127

Indirect Costs (Operations & Maintenance):	
General Fund	82,820.10
Less: Capital Outlay	8,230.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**74,589.29**

Direct Costs:	
General Fund	1,329,996.53
Less: Capital Outlay	262.55
Less: Facilities Acquisition	41,085.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,288,648.31**

Special Education Indirect Cost Rate: **5.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 15902

Report R0416

Northwest Academy
115 W. Hurlbut Street
Charlevoix MI 49720-1309

Indirect Costs (Operations & Maintenance):	
General Fund	29,693.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**29,693.00**

Direct Costs:	
General Fund	436,621.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	9,330.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**427,291.00**

Special Education Indirect Cost Rate: **6.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 16015

Report R0416

Cheboygan Area Schools
P.O. Box 100
Cheboygan MI 49721-0100

Indirect Costs (Operations & Maintenance):	
General Fund	1,792,026.25
Less: Capital Outlay	41,757.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,750,268.72**

Direct Costs:	
General Fund	16,114,058.48
Less: Capital Outlay	294,600.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	699,331.80
Less: Capital Outlay	3,435.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,515,354.50**

Special Education Indirect Cost Rate: **10.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 16050

Report R0416

Inland Lakes Schools
5243 S. Straits Highway
Indian River MI 49749-9411

Indirect Costs (Operations & Maintenance):	
General Fund	818,280.34
Less: Capital Outlay	1,900.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**816,380.34**

Direct Costs:	
General Fund	7,259,621.21
Less: Capital Outlay	181,119.74
Less: Facilities Acquisition	8,814.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	356,878.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,426,565.37**

Special Education Indirect Cost Rate: **10.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 16070

Report R0416

Mackinaw City Public Schools
609 W. Central Avenue
Mackinaw City MI 49701

Indirect Costs (Operations & Maintenance):	
General Fund	188,552.45
Less: Capital Outlay	52.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**188,499.85**

Direct Costs:	
General Fund	1,973,553.72
Less: Capital Outlay	64,029.00
Less: Facilities Acquisition	2,788.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	30,678.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,937,414.44**

Special Education Indirect Cost Rate: **9.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 16100

Report R0416

Wolverine Community Schools
P.O. Box 219
Wolverine MI 49799-0219

Indirect Costs (Operations & Maintenance):	
General Fund	295,821.89
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,565.53
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**297,387.42**

Direct Costs:	
General Fund	2,717,067.57
Less: Capital Outlay	71,985.00
Less: Facilities Acquisition	146,526.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	149,826.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,648,382.87**

Special Education Indirect Cost Rate: **11.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 17010

Report R0416

Sault Ste. Marie Area Schools
876 Marquette Avenue
Sault Ste. Marie MI 49783-1800

Indirect Costs (Operations & Maintenance):	
General Fund	2,531,059.47
Less: Capital Outlay	50,871.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,480,187.67**

Direct Costs:	
General Fund	21,409,287.20
Less: Capital Outlay	185,040.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,072,987.15
Less: Capital Outlay	28,825.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,268,408.61**

Special Education Indirect Cost Rate: **11.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 17050

Report R0416

Detour Area Schools
P.O. Box 429
DeTour Village MI 49725-0429

Indirect Costs (Operations & Maintenance):	
General Fund	224,749.40
Less: Capital Outlay	21,844.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**202,904.77**

Direct Costs:	
General Fund	1,929,764.19
Less: Capital Outlay	2,300.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	161,128.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,088,591.59**

Special Education Indirect Cost Rate: **9.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 17090

Report R0416

Pickford Public Schools
P.O. Box 278
Pickford MI 49774-0278

Indirect Costs (Operations & Maintenance):	
General Fund	413,658.92
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**413,658.92**

Direct Costs:	
General Fund	5,340,766.37
Less: Capital Outlay	20,586.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	143,421.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,463,601.63**

Special Education Indirect Cost Rate: **7.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 17110

Report R0416

Rudyard Area Schools
P.O. Box 246
Rudyard MI 49780-0246

Indirect Costs (Operations & Maintenance):	
General Fund	940,556.92
Less: Capital Outlay	3,548.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,321.05
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**944,329.13**

Direct Costs:	
General Fund	8,553,192.32
Less: Capital Outlay	359,853.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	419,700.44
Less: Capital Outlay	11,163.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,601,875.93**

Special Education Indirect Cost Rate: **10.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 17140

Report R0416

Brimley Area Schools
7134 S. M-221
Brimley MI 49715-9299

Indirect Costs (Operations & Maintenance):	
General Fund	524,720.03
Less: Capital Outlay	65,000.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**459,719.83**

Direct Costs:	
General Fund	4,540,301.93
Less: Capital Outlay	117,669.47
Less: Facilities Acquisition	280.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	287,131.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,709,484.27**

Special Education Indirect Cost Rate: **9.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 17160

Report R0416

Whitefish Township Schools
P.O. Box 58
Paradise MI 49768-0058

Indirect Costs (Operations & Maintenance):	
General Fund	92,703.92
Less: Capital Outlay	6,538.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**86,165.08**

Direct Costs:	
General Fund	814,427.84
Less: Capital Outlay	12,070.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	73,792.04
Less: Capital Outlay	2,921.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**873,227.90**

Special Education Indirect Cost Rate: **9.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 17901

Report R0416

Bahweting Anishnabe PSA
1301 Marquette Avenue
Sault Ste. Marie MI 49783-9533

Indirect Costs (Operations & Maintenance):	
General Fund	563,584.23
Less: Capital Outlay	81,612.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**481,971.95**

Direct Costs:	
General Fund	3,624,424.86
Less: Capital Outlay	172,195.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	163,753.98
Less: Capital Outlay	1,342.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,614,640.14**

Special Education Indirect Cost Rate: **13.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 17902

Report R0416

Ojibwe Charter School
11507 West Industrial Drive
Brimley MI 49715

Indirect Costs (Operations & Maintenance):	
General Fund	142,861.67
Less: Capital Outlay	36,268.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**106,592.71**

Direct Costs:	
General Fund	941,425.06
Less: Capital Outlay	159,770.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	31,206.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**812,861.18**

Special Education Indirect Cost Rate: **13.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 18010

Report R0416

Clare Public Schools
201 E. State Street
Clare MI 48617-1317

Indirect Costs (Operations & Maintenance):	
General Fund	1,300,842.35
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,300,842.35**

Direct Costs:	
General Fund	10,190,781.49
Less: Capital Outlay	90,872.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	428,926.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,528,836.04**

Special Education Indirect Cost Rate: **12.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 18020

Report R0416

Farwell Area Schools
371 E. Main Street
Farwell MI 48622

Indirect Costs (Operations & Maintenance):	
General Fund	887,801.35
Less: Capital Outlay	12,561.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**875,239.85**

Direct Costs:	
General Fund	11,110,663.00
Less: Capital Outlay	392,246.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	567,972.84
Less: Capital Outlay	8,895.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,277,493.81**

Special Education Indirect Cost Rate: **7.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 18060

Report R0416

Harrison Community Schools
P.O. Box 529
Harrison MI 48625-0529

Indirect Costs (Operations & Maintenance):	
General Fund	1,666,148.19
Less: Capital Outlay	12,393.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,152.37
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,660,906.73**

Direct Costs:	
General Fund	14,912,632.48
Less: Capital Outlay	114,080.67
Less: Facilities Acquisition	13,392.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	762,955.10
Less: Capital Outlay	3,815.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,544,299.81**

Special Education Indirect Cost Rate: **10.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 19010

Report R0416

DeWitt Public Schools
P.O. Box 800
DeWitt MI 48820-0800

Indirect Costs (Operations & Maintenance):	
General Fund	2,065,582.15
Less: Capital Outlay	10,038.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,555.60
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,060,099.75**

Direct Costs:	
General Fund	17,083,001.52
Less: Capital Outlay	42,481.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	629,554.81
Less: Capital Outlay	7,607.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**17,662,467.31**

Special Education Indirect Cost Rate: **11.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 19070

Report R0416

Fowler Public Schools
P.O. Box 408
Fowler MI 48835

Indirect Costs (Operations & Maintenance):	
General Fund	346,215.52
Less: Capital Outlay	14,278.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**331,937.19**

Direct Costs:	
General Fund	3,445,757.50
Less: Capital Outlay	136,075.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	117,435.86
Less: Capital Outlay	215.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,426,903.09**

Special Education Indirect Cost Rate: **9.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 19100

Report R0416

Bath Community Schools
P.O. Box 310
Bath MI 48808-0310

Indirect Costs (Operations & Maintenance):	
General Fund	702,761.15
Less: Capital Outlay	10,633.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**692,127.30**

Direct Costs:	
General Fund	5,925,401.87
Less: Capital Outlay	51,218.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	274,988.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,149,171.32**

Special Education Indirect Cost Rate: **11.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 19120

Report R0416

Ovid-Elsie Area Schools
8989 Colony Road
Elsie MI 48831-9724

Indirect Costs (Operations & Maintenance):	
General Fund	1,307,155.85
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,307,155.85**

Direct Costs:	
General Fund	12,325,769.45
Less: Capital Outlay	389,329.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	569,923.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,506,362.74**

Special Education Indirect Cost Rate: **10.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 19125

Report R0416

Pewamo-Westphalia Community Schools
5101 S. Clintonia Road
Pewamo MI 48873-9632

Indirect Costs (Operations & Maintenance):	
General Fund	535,488.78
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**535,488.78**

Direct Costs:	
General Fund	4,349,661.00
Less: Capital Outlay	53,952.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	235,296.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,531,005.80**

Special Education Indirect Cost Rate: **11.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 19140

Report R0416

St. Johns Public Schools
P.O. Box 230
St. Johns MI 48879-0230

Indirect Costs (Operations & Maintenance):	
General Fund	2,777,891.70
Less: Capital Outlay	58,584.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,719,306.78**

Direct Costs:	
General Fund	21,809,256.00
Less: Capital Outlay	708,681.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	960,059.73
Less: Capital Outlay	500.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,060,134.06**

Special Education Indirect Cost Rate: **12.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 20015

Report R0416

Crawford AuSable Schools
403 E. Michigan Avenue
Grayling MI 49738-1600

Indirect Costs (Operations & Maintenance):	
General Fund	1,781,720.53
Less: Capital Outlay	210,683.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,571,036.84**

Direct Costs:	
General Fund	14,152,371.97
Less: Capital Outlay	232,278.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	865,101.33
Less: Capital Outlay	2,103.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,783,091.41**

Special Education Indirect Cost Rate: **10.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 21010

Report R0416

Escanaba Area Public Schools
1500 Ludington St.
Escanaba MI 49829-3944

Indirect Costs (Operations & Maintenance):	
General Fund	2,067,662.09
Less: Capital Outlay	5,072.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,062,589.24**

Direct Costs:	
General Fund	20,353,528.02
Less: Capital Outlay	40,758.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	849,457.22
Less: Capital Outlay	1,597.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,160,630.05**

Special Education Indirect Cost Rate: **9.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 21025

Report R0416

Gladstone Area Schools
400 S. 10th Street
Gladstone MI 49837-1598

Indirect Costs (Operations & Maintenance):	
General Fund	1,196,329.09
Less: Capital Outlay	49,109.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,147,219.77**

Direct Costs:	
General Fund	10,586,280.63
Less: Capital Outlay	55,800.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	495,549.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,026,029.79**

Special Education Indirect Cost Rate: **10.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 21060

Report R0416

Rapid River Public Schools
10070 Hwy. 2, P.O. Box 68
Rapid River MI 49878-0068

Indirect Costs (Operations & Maintenance):	
General Fund	354,442.19
Less: Capital Outlay	2,334.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,600.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**354,707.58**

Direct Costs:	
General Fund	2,977,540.10
Less: Capital Outlay	56.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	175,590.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,153,074.25**

Special Education Indirect Cost Rate: **11.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 21065

Report R0416

Big Bay De Noc School District
8928 OO.25 Road
Cooks MI 49817-9510

Indirect Costs (Operations & Maintenance):	
General Fund	236,282.22
Less: Capital Outlay	8,257.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**228,025.22**

Direct Costs:	
General Fund	2,457,779.38
Less: Capital Outlay	31,794.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	169,770.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,595,755.25**

Special Education Indirect Cost Rate: **8.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 21090

Report R0416

Bark River-Harris School District
P.O. Box 350
Harris MI 49845-0350

Indirect Costs (Operations & Maintenance):	
General Fund	442,973.51
Less: Capital Outlay	78,759.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**364,214.02**

Direct Costs:	
General Fund	4,191,871.12
Less: Capital Outlay	12,994.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	228,475.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,407,351.99**

Special Education Indirect Cost Rate: **8.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 21135

Report R0416

Mid Peninsula School District
5055 St. Nicholas 31st Road
Rock MI 49880-9604

Indirect Costs (Operations & Maintenance):	
General Fund	199,096.04
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**199,096.04**

Direct Costs:	
General Fund	2,092,507.48
Less: Capital Outlay	8,146.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	127,825.59
Less: Capital Outlay	136.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,212,050.00**

Special Education Indirect Cost Rate: **9.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 22010

Report R0416

Iron Mountain Public Schools
P.O. Box 280
Iron Mountain MI 49801-0280

Indirect Costs (Operations & Maintenance):	
General Fund	1,213,639.68
Less: Capital Outlay	35,294.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,178,345.18**

Direct Costs:	
General Fund	8,816,179.27
Less: Capital Outlay	136,775.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	11,924.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,691,327.88**

Special Education Indirect Cost Rate: **13.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 22025

Report R0416

Norway-Vulcan Area Schools
300 Section Street
Norway MI 49870-1356

Indirect Costs (Operations & Maintenance):	
General Fund	581,437.78
Less: Capital Outlay	31,454.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**552,983.51**

Direct Costs:	
General Fund	6,063,591.89
Less: Capital Outlay	107,540.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	253,865.27
Less: Capital Outlay	6,083.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,203,833.00**

Special Education Indirect Cost Rate: **8.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 22030

Report R0416

Breitung Township Schools
2000 W. Pyle Drive
Kingsford MI 49802-4250

Indirect Costs (Operations & Maintenance):	
General Fund	1,382,763.43
Less: Capital Outlay	11,098.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,371,665.20**

Direct Costs:	
General Fund	13,034,224.33
Less: Capital Outlay	63,856.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	736,908.53
Less: Capital Outlay	4,327.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,702,948.90**

Special Education Indirect Cost Rate: **10.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 22045

Report R0416

North Dickinson County Schools
W6588 M-69
Felch MI 49831

Indirect Costs (Operations & Maintenance):	
General Fund	367,083.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**367,083.25**

Direct Costs:	
General Fund	2,508,698.44
Less: Capital Outlay	5,480.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	147,810.68
Less: Capital Outlay	1,750.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,649,278.45**

Special Education Indirect Cost Rate: **13.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 23010

Report R0416

Bellevue Community Schools
201 West Street
Bellevue MI 49021-1049

Indirect Costs (Operations & Maintenance):	
General Fund	846,661.67
Less: Capital Outlay	48,738.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**797,923.24**

Direct Costs:	
General Fund	5,838,287.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	244,353.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,082,640.88**

Special Education Indirect Cost Rate: **13.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 23030

Report R0416

Charlotte Public Schools
378 State Street
Charlotte MI 48813-1797

Indirect Costs (Operations & Maintenance):	
General Fund	2,348,353.27
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,348,353.27**

Direct Costs:	
General Fund	21,487,012.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	5,161.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,003,266.07
Less: Capital Outlay	24,122.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,460,994.21**

Special Education Indirect Cost Rate: **10.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 23050

Report R0416

Eaton Rapids Public Schools
501 King Street
Eaton Rapids MI 48827-1251

Indirect Costs (Operations & Maintenance):	
General Fund	2,218,218.54
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,218,218.54**

Direct Costs:	
General Fund	19,452,958.36
Less: Capital Outlay	39,850.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	943,790.57
Less: Capital Outlay	31,688.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,325,210.37**

Special Education Indirect Cost Rate: **10.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 23060

Report R0416

Grand Ledge Public Schools
220 Lamson Street
Grand Ledge MI 48837-1760

Indirect Costs (Operations & Maintenance):	
General Fund	4,549,146.67
Less: Capital Outlay	86,733.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	27,293.90
Less: Capital Outlay	27,207.67
Total Indirect (less Capital)	**4,462,499.42**

Direct Costs:	
General Fund	33,993,915.93
Less: Capital Outlay	701,407.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,599,406.82
Less: Capital Outlay	10,909.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**34,881,005.72**

Special Education Indirect Cost Rate: **12.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 23065

Report R0416

Maple Valley Schools
11090 Nashville Highway
Vermontville MI 49096-8578

Indirect Costs (Operations & Maintenance):	
General Fund	1,303,975.85
Less: Capital Outlay	139,297.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,164,678.20**

Direct Costs:	
General Fund	10,753,534.88
Less: Capital Outlay	62,355.08
Less: Facilities Acquisition	65,126.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	528,652.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,154,705.68**

Special Education Indirect Cost Rate: **10.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 23080

Report R0416

Olivet Community Schools
255 1st Street
Olivet MI 49076-9413

Indirect Costs (Operations & Maintenance):	
General Fund	832,838.68
Less: Capital Outlay	49,348.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**783,490.58**

Direct Costs:	
General Fund	8,639,740.76
Less: Capital Outlay	230,519.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	334,988.56
Less: Capital Outlay	11,029.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,733,180.61**

Special Education Indirect Cost Rate: **8.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 23090

Report R0416

Potterville Public Schools
420 N. High Street
Potterville MI 48876-0337

Indirect Costs (Operations & Maintenance):	
General Fund	714,322.61
Less: Capital Outlay	20,277.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**694,045.61**

Direct Costs:	
General Fund	7,076,285.46
Less: Capital Outlay	5,667.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	235,075.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,305,694.11**

Special Education Indirect Cost Rate: **9.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 23490

Report R0416

Oneida Township S/D #3
8981 Oneida Road
Grand Ledge MI 48837-7405

Indirect Costs (Operations & Maintenance):	
General Fund	31,419.00
Less: Capital Outlay	6,471.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**24,948.00**

Direct Costs:	
General Fund	97,234.00
Less: Capital Outlay	6,175.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**91,059.00**

Special Education Indirect Cost Rate: **27.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 23901

Report R0416

Island City Academy
6421 Clinton Road
Eaton Rapids MI 48827-1334

Indirect Costs (Operations & Maintenance):	
General Fund	84,091.25
Less: Capital Outlay	400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**83,691.25**

Direct Costs:	
General Fund	921,242.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**921,242.15**

Special Education Indirect Cost Rate: **9.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 24020

Report R0416

Harbor Springs School District
800 State Road
Harbor Springs MI 49740-9723

Indirect Costs (Operations & Maintenance):	
General Fund	1,195,395.75
Less: Capital Outlay	27,907.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,167,488.39**

Direct Costs:	
General Fund	8,444,818.89
Less: Capital Outlay	133,458.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	301,288.90
Less: Capital Outlay	3,618.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,609,031.46**

Special Education Indirect Cost Rate: **13.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 24030

Report R0416

Littlefield Public Schools
7400 North Street
Alanson MI 49706-1300

Indirect Costs (Operations & Maintenance):	
General Fund	343,709.36
Less: Capital Outlay	78,465.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**265,243.96**

Direct Costs:	
General Fund	3,334,460.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	145,847.23
Less: Capital Outlay	4,131.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,476,177.00**

Special Education Indirect Cost Rate: **7.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 24040

Report R0416

Pellston Public Schools
172 N. Park Street
Pellston MI 49769-9400

Indirect Costs (Operations & Maintenance):	
General Fund	587,030.88
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**587,030.88**

Direct Costs:	
General Fund	5,120,758.34
Less: Capital Outlay	73,725.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	200,378.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,247,411.72**

Special Education Indirect Cost Rate: **11.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 24070

Report R0416

Public Schools of Petoskey
P.O. Box 247
Petoskey MI 49770-3026

Indirect Costs (Operations & Maintenance):	
General Fund	2,397,279.89
Less: Capital Outlay	30,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,367,279.89**

Direct Costs:	
General Fund	20,228,252.06
Less: Capital Outlay	28,005.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	982,870.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,183,117.07**

Special Education Indirect Cost Rate: **11.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 24901

Report R0416

Concord Academy - Petoskey
2468 Atkins
Petoskey MI 49770

Indirect Costs (Operations & Maintenance):	
General Fund	124,768.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**124,768.00**

Direct Costs:	
General Fund	1,546,416.00
Less: Capital Outlay	4,591.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,541,825.00**

Special Education Indirect Cost Rate: **8.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25010

Report R0416

Flint City School District
923 E. Kearsley Street
Flint MI 48503-6106

Indirect Costs (Operations & Maintenance):	
General Fund	28,988,993.00
Less: Capital Outlay	83,494.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	109,423.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**29,014,922.00**

Direct Costs:	
General Fund	188,778,598.00
Less: Capital Outlay	1,199,351.00
Less: Facilities Acquisition	2,074,376.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,304,700.00
Less: Capital Outlay	169,199.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**192,640,372.00**

Special Education Indirect Cost Rate: **15.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25030

Report R0416

Grand Blanc Community Schools
G-11920 S. Saginaw Street
Grand Blanc MI 48439-1402

Indirect Costs (Operations & Maintenance):	
General Fund	6,883,105.17
Less: Capital Outlay	680,784.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,202,320.59**

Direct Costs:	
General Fund	45,540,713.92
Less: Capital Outlay	1,055,618.06
Less: Facilities Acquisition	465,206.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,248,198.64
Less: Capital Outlay	161,148.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**46,106,939.82**

Special Education Indirect Cost Rate: **13.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25040

Report R0416

Mt. Morris Consolidated Schools
12356 Walter Street
Mt. Morris MI 48458-1749

Indirect Costs (Operations & Maintenance):	
General Fund	2,799,260.92
Less: Capital Outlay	193,560.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,605,700.73**

Direct Costs:	
General Fund	24,242,354.09
Less: Capital Outlay	402,624.39
Less: Facilities Acquisition	210,868.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	865,725.60
Less: Capital Outlay	14,438.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**24,480,149.16**

Special Education Indirect Cost Rate: **10.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25050

Report R0416

Goodrich Area Schools
8029 S. Gale Road
Goodrich MI 48438-9203

Indirect Costs (Operations & Maintenance):	
General Fund	1,912,265.63
Less: Capital Outlay	34,307.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,877,958.41**

Direct Costs:	
General Fund	12,168,974.68
Less: Capital Outlay	196,268.06
Less: Facilities Acquisition	11,493.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	720,276.49
Less: Capital Outlay	5,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,676,489.31**

Special Education Indirect Cost Rate: **14.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25060

Report R0416

Bendle Public Schools
2283 E. Scottwood Avenue
Burton MI 48529-1721

Indirect Costs (Operations & Maintenance):	
General Fund	1,246,248.58
Less: Capital Outlay	114,351.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,131,896.91**

Direct Costs:	
General Fund	10,501,245.85
Less: Capital Outlay	70,076.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	433,867.41
Less: Capital Outlay	103,906.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,761,130.51**

Special Education Indirect Cost Rate: **10.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25070

Report R0416

Genesee School District
P.O. Box 220
Genesee MI 48437-0220

Indirect Costs (Operations & Maintenance):	
General Fund	629,821.87
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**629,821.87**

Direct Costs:	
General Fund	6,991,797.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	305,332.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,297,130.20**

Special Education Indirect Cost Rate: **8.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25080

Report R0416

Carman-Ainsworth Community Schools
G-3475 W. Court Street
Flint MI 48532-4700

Indirect Costs (Operations & Maintenance):	
General Fund	4,867,978.08
Less: Capital Outlay	14,450.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,853,528.08**

Direct Costs:	
General Fund	44,350,301.20
Less: Capital Outlay	792,753.77
Less: Facilities Acquisition	958,271.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,916,862.06
Less: Capital Outlay	110,344.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**44,405,793.75**

Special Education Indirect Cost Rate: **10.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25100

Report R0416

Fenton Area Public Schools
3100 Owen Road
Fenton MI 48430-1754

Indirect Costs (Operations & Maintenance):	
General Fund	3,193,076.10
Less: Capital Outlay	49,225.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,143,850.13**

Direct Costs:	
General Fund	23,154,011.62
Less: Capital Outlay	152,165.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	979,778.98
Less: Capital Outlay	7,829.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**23,973,795.16**

Special Education Indirect Cost Rate: **13.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25110

Report R0416

Kearsley Community Schools
4396 Underhill Drive
Flint MI 48506-1534

Indirect Costs (Operations & Maintenance):	
General Fund	3,067,935.69
Less: Capital Outlay	40,298.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,027,637.60**

Direct Costs:	
General Fund	24,661,803.61
Less: Capital Outlay	556,163.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,076,535.12
Less: Capital Outlay	13,474.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,168,701.29**

Special Education Indirect Cost Rate: **12.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25120

Report R0416

Flushing Community Schools
522 N. McKinley Road
Flushing MI 48433-1379

Indirect Costs (Operations & Maintenance):	
General Fund	3,369,813.06
Less: Capital Outlay	121,972.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,247,840.10**

Direct Costs:	
General Fund	26,965,179.51
Less: Capital Outlay	435,553.55
Less: Facilities Acquisition	33,350.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	953,611.76
Less: Capital Outlay	12,598.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**27,437,288.60**

Special Education Indirect Cost Rate: **11.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25130

Report R0416

Atherton Community Schools
3354 S. Genesee Road
Burton MI 48519-1426

Indirect Costs (Operations & Maintenance):	
General Fund	761,201.95
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**761,201.95**

Direct Costs:	
General Fund	6,848,212.02
Less: Capital Outlay	43,140.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	404,459.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,209,530.89**

Special Education Indirect Cost Rate: **10.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25140

Report R0416

Davison Community Schools
P.O. Box 319
Davison MI 48423-0319

Indirect Costs (Operations & Maintenance):	
General Fund	3,874,389.56
Less: Capital Outlay	35,559.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,838,830.00**

Direct Costs:	
General Fund	34,723,812.25
Less: Capital Outlay	610,883.68
Less: Facilities Acquisition	889,492.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,426,665.51
Less: Capital Outlay	59,638.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**34,590,463.86**

Special Education Indirect Cost Rate: **11.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25150

Report R0416

Clio Area School District
430 N. Mill Street
Clio MI 48420-1282

Indirect Costs (Operations & Maintenance):	
General Fund	3,527,554.58
Less: Capital Outlay	18,627.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,508,926.81**

Direct Costs:	
General Fund	23,159,968.23
Less: Capital Outlay	338,114.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	942,736.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**23,764,589.84**

Special Education Indirect Cost Rate: **14.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25180

Report R0416

Swartz Creek Community Schools
8354 Cappy Lane
Swartz Creek MI 48473-1242

Indirect Costs (Operations & Maintenance):	
General Fund	2,860,014.96
Less: Capital Outlay	36,068.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,823,946.82**

Direct Costs:	
General Fund	26,759,203.13
Less: Capital Outlay	900,157.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	969,404.64
Less: Capital Outlay	19,081.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,809,369.47**

Special Education Indirect Cost Rate: **10.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25200

Report R0416

Lake Fenton Community Schools
11425 Torrey Road
Fenton MI 48430-9622

Indirect Costs (Operations & Maintenance):	
General Fund	916,818.37
Less: Capital Outlay	3,395.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,996.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**917,419.25**

Direct Costs:	
General Fund	9,323,558.99
Less: Capital Outlay	31,757.66
Less: Facilities Acquisition	9,491.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	412,784.61
Less: Capital Outlay	986.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,694,108.02**

Special Education Indirect Cost Rate: **9.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25210

Report R0416

Westwood Heights Schools
3484 N. Jennings Road
Flint MI 48504-1757

Indirect Costs (Operations & Maintenance):	
General Fund	1,062,713.31
Less: Capital Outlay	1,038.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,061,675.18**

Direct Costs:	
General Fund	8,779,134.53
Less: Capital Outlay	28,497.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	549,062.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,299,699.77**

Special Education Indirect Cost Rate: **11.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25230

Report R0416

Bentley Community Schools
1170 N. Belsay Road
Burton MI 48509-1659

Indirect Costs (Operations & Maintenance):	
General Fund	745,079.42
Less: Capital Outlay	1,095.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**743,984.42**

Direct Costs:	
General Fund	7,427,858.72
Less: Capital Outlay	106,641.11
Less: Facilities Acquisition	47,871.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	363,366.42
Less: Capital Outlay	1,117.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,635,594.45**

Special Education Indirect Cost Rate: **9.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25240

Report R0416

Beecher Community School District
1020 W. Coldwater Road
Flint MI 48505-4895

Indirect Costs (Operations & Maintenance):	
General Fund	3,785,881.65
Less: Capital Outlay	12,677.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,773,204.55**

Direct Costs:	
General Fund	19,260,212.64
Less: Capital Outlay	84,240.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,348,724.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,524,696.68**

Special Education Indirect Cost Rate: **18.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25250

Report R0416

Linden Community Schools
7205 W. Silver Lake Road
Linden MI 48451-8710

Indirect Costs (Operations & Maintenance):	
General Fund	1,934,061.22
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,700.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,936,761.22**

Direct Costs:	
General Fund	18,192,923.58
Less: Capital Outlay	70,340.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	831,028.00
Less: Capital Outlay	3,060.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,950,550.40**

Special Education Indirect Cost Rate: **10.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25260

Report R0416

Montrose Community Schools
P.O. Box 3129
Montrose MI 48457-0829

Indirect Costs (Operations & Maintenance):	
General Fund	1,276,702.67
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,276,702.67**

Direct Costs:	
General Fund	11,605,081.17
Less: Capital Outlay	225,690.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	569,560.16
Less: Capital Outlay	9,610.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,939,340.99**

Special Education Indirect Cost Rate: **10.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25280

Report R0416

Lakeville Community Schools
11107 Washburn Road
Otisville MI 48463-9630

Indirect Costs (Operations & Maintenance):	
General Fund	1,939,051.48
Less: Capital Outlay	72,438.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,866,612.50**

Direct Costs:	
General Fund	13,186,406.87
Less: Capital Outlay	9,314.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	738,085.65
Less: Capital Outlay	1,744.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,913,432.85**

Special Education Indirect Cost Rate: **13.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25902

Report R0416

Woodland Park Academy
9127 S. Saginaw Street
Grand Blanc MI 48439-9502

Indirect Costs (Operations & Maintenance):	
General Fund	162,489.34
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**162,489.34**

Direct Costs:	
General Fund	1,908,650.56
Less: Capital Outlay	5,296.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,903,353.89**

Special Education Indirect Cost Rate: **8.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25903

Report R0416

Grand Blanc Academy
5135 E. Hill Road
Grand Blanc MI 48439-7637

Indirect Costs (Operations & Maintenance):	
General Fund	237,717.38
Less: Capital Outlay	500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,624.42
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**244,841.80**

Direct Costs:	
General Fund	2,702,081.72
Less: Capital Outlay	12,885.40
Less: Facilities Acquisition	80,409.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	136,632.07
Less: Capital Outlay	5,450.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,739,969.24**

Special Education Indirect Cost Rate: **8.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25904

Report R0416

Northridge Academy
5306 North Street
Flint MI 48505-2927

Indirect Costs (Operations & Maintenance):	
General Fund	781,087.74
Less: Capital Outlay	11,175.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**769,912.24**

Direct Costs:	
General Fund	2,398,016.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	110,734.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	211,724.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,499,006.93**

Special Education Indirect Cost Rate: **30.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25905

Report R0416

International Academy of Flint
2820 S. Saginaw Street
Flint MI 48503-5708

Indirect Costs (Operations & Maintenance):	
General Fund	1,428,365.62
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,428,365.62**

Direct Costs:	
General Fund	4,253,299.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	171,380.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,424,680.59**

Special Education Indirect Cost Rate: **32.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25906

Report R0416

Center Academy
310 W. Oakley
Flint MI 48503-3915

Indirect Costs (Operations & Maintenance):	
General Fund	264,261.12
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**264,261.12**

Direct Costs:	
General Fund	2,643,510.47
Less: Capital Outlay	18,858.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	167,981.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,792,632.72**

Special Education Indirect Cost Rate: **9.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25907

Report R0416

Linden Charter Academy
3244 Linden Road
Flint MI 48504-1753

Indirect Costs (Operations & Maintenance):	
General Fund	1,112,907.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,112,907.00**

Direct Costs:	
General Fund	4,114,587.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	149,140.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,263,727.00**

Special Education Indirect Cost Rate: **26.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25908

Report R0416

Academy of Flint
4100 W. Coldwater Road
Flint MI 48504-1102

Indirect Costs (Operations & Maintenance):	
General Fund	569,986.67
Less: Capital Outlay	2,057.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**567,929.31**

Direct Costs:	
General Fund	2,976,877.12
Less: Capital Outlay	37,797.85
Less: Facilities Acquisition	10,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	137,766.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,066,446.22**

Special Education Indirect Cost Rate: **18.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25909

Report R0416

Burton Glen Charter Academy
4171 Atherton Road
Burton MI 48519-1435

Indirect Costs (Operations & Maintenance):	
General Fund	1,188,418.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,188,418.00**

Direct Costs:	
General Fund	3,274,387.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	109,383.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,383,770.00**

Special Education Indirect Cost Rate: **35.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 25910

Report R0416

Richfield Public School Academy
3807 N. Center Road
Flint MI 48506-2642

Indirect Costs (Operations & Maintenance):	
General Fund	553,624.51
Less: Capital Outlay	15,377.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**538,246.86**

Direct Costs:	
General Fund	1,626,847.42
Less: Capital Outlay	208,890.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	61,883.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,479,840.54**

Special Education Indirect Cost Rate: **36.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 26010

Report R0416

Beaverton Rural Schools
P.O. Box 529
Beaverton MI 48612-0529

Indirect Costs (Operations & Maintenance):	
General Fund	1,127,004.23
Less: Capital Outlay	16,828.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,110,176.02**

Direct Costs:	
General Fund	11,350,019.56
Less: Capital Outlay	68,633.51
Less: Facilities Acquisition	451,256.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	569,009.35
Less: Capital Outlay	1,092.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,398,046.54**

Special Education Indirect Cost Rate: **9.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 26040

Report R0416

Gladwin Community Schools
1206 N. Spring Street
Gladwin MI 48624-1041

Indirect Costs (Operations & Maintenance):	
General Fund	1,445,312.16
Less: Capital Outlay	5,094.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,440,217.98**

Direct Costs:	
General Fund	13,930,332.83
Less: Capital Outlay	115,208.30
Less: Facilities Acquisition	27,361.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	551,811.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,339,573.59**

Special Education Indirect Cost Rate: **10.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 26901

Report R0416

Creative Learning Academy of Science
540 Lang Road
Beaverton MI 48612-8101

Indirect Costs (Operations & Maintenance):	
General Fund	24,313.38
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**24,313.38**

Direct Costs:	
General Fund	309,748.95
Less: Capital Outlay	16,703.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**293,045.39**

Special Education Indirect Cost Rate: **8.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 27010

Report R0416

Bessemer Area School District
301 E. Sellar Street
Bessemer MI 49911-1522

Indirect Costs (Operations & Maintenance):	
General Fund	513,186.37
Less: Capital Outlay	12,194.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**500,991.99**

Direct Costs:	
General Fund	3,798,629.64
Less: Capital Outlay	19,010.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	161,795.22
Less: Capital Outlay	682.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,940,731.77**

Special Education Indirect Cost Rate: **12.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 27020

Report R0416

Ironwood Area Schools
650 E. Ayer Street
Ironwood MI 49938-2206

Indirect Costs (Operations & Maintenance):	
General Fund	1,044,789.21
Less: Capital Outlay	103,523.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**941,266.21**

Direct Costs:	
General Fund	8,413,198.77
Less: Capital Outlay	112,380.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	483,611.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,784,429.79**

Special Education Indirect Cost Rate: **10.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 27060

Report R0416

MARENISCO SCHOOL DISTRICT
MI

Indirect Costs (Operations & Maintenance):	
General Fund	173,168.26
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**173,168.26**

Direct Costs:	
General Fund	942,816.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	11,957.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**954,773.46**

Special Education Indirect Cost Rate: **18.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 27070

Report R0416

Wakefield-Marenisco School District
715 Putnam Street
Wakefield MI 49968-1025

Indirect Costs (Operations & Maintenance):	
General Fund	243,405.27
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**243,405.27**

Direct Costs:	
General Fund	2,064,495.95
Less: Capital Outlay	5,985.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	139,074.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,197,585.18**

Special Education Indirect Cost Rate: **11.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 27080

Report R0416

Watersmeet Township School District
P.O. Box 217
Watersmeet MI 49969-0217

Indirect Costs (Operations & Maintenance):	
General Fund	414,331.45
Less: Capital Outlay	105,272.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**309,059.25**

Direct Costs:	
General Fund	2,337,414.77
Less: Capital Outlay	57,699.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	147,871.90
Less: Capital Outlay	4,272.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,423,314.06**

Special Education Indirect Cost Rate: **12.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 28010

Report R0416

Traverse City Area Public Schools
P.O. Box 32
Traverse City MI 49685-0032

Indirect Costs (Operations & Maintenance):	
General Fund	8,466,398.46
Less: Capital Outlay	104,242.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	100,000.82
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**8,462,157.10**

Direct Costs:	
General Fund	69,088,052.14
Less: Capital Outlay	196,197.07
Less: Facilities Acquisition	321,399.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,393,312.47
Less: Capital Outlay	13,903.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**72,949,864.71**

Special Education Indirect Cost Rate: **11.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 28035

Report R0416

Buckley Community School District
P.O. Box 38
Buckley MI 49620-0038

Indirect Costs (Operations & Maintenance):	
General Fund	379,708.33
Less: Capital Outlay	2,502.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**377,206.33**

Direct Costs:	
General Fund	2,812,671.61
Less: Capital Outlay	36,717.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	155,571.11
Less: Capital Outlay	2,395.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,929,129.29**

Special Education Indirect Cost Rate: **12.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 28090

Report R0416

Kingsley Area Schools
P.O. Box 580
Kingsley MI 49649-0580

Indirect Costs (Operations & Maintenance):	
General Fund	879,250.63
Less: Capital Outlay	5,102.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**874,147.86**

Direct Costs:	
General Fund	8,895,912.20
Less: Capital Outlay	191,577.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	512,220.55
Less: Capital Outlay	4,295.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,212,260.00**

Special Education Indirect Cost Rate: **9.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 28901

Report R0416

Traverse Bay Community School
7224 Supply Road
Traverse City MI 49686-9416

Indirect Costs (Operations & Maintenance):	
General Fund	97,031.51
Less: Capital Outlay	419.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**96,611.57**

Direct Costs:	
General Fund	1,009,541.46
Less: Capital Outlay	3,529.09
Less: Facilities Acquisition	56,457.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**949,554.78**

Special Education Indirect Cost Rate: **10.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 28902

Report R0416

Grand Traverse Academy
1245 Hammond Road E
Traverse City MI 49686-9000

Indirect Costs (Operations & Maintenance):	
General Fund	263,876.93
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**263,876.93**

Direct Costs:	
General Fund	3,523,285.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	529,844.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,993,441.81**

Special Education Indirect Cost Rate: **8.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 29010

Report R0416

Alma Public Schools
1500 N. Pine Avenue
Alma MI 48801-1275

Indirect Costs (Operations & Maintenance):	
General Fund	2,406,487.04
Less: Capital Outlay	42,386.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,364,100.51**

Direct Costs:	
General Fund	17,071,793.27
Less: Capital Outlay	438,904.72
Less: Facilities Acquisition	136,458.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	745,518.94
Less: Capital Outlay	8,532.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**17,233,416.89**

Special Education Indirect Cost Rate: **13.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 29020

Report R0416

Ashley Community Schools
P.O. Box 6
Ashley MI 48806-0006

Indirect Costs (Operations & Maintenance):	
General Fund	321,454.49
Less: Capital Outlay	671.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**320,782.92**

Direct Costs:	
General Fund	2,480,263.83
Less: Capital Outlay	11,765.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	123,901.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,592,399.74**

Special Education Indirect Cost Rate: **12.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 29040

Report R0416

Breckenridge Community Schools
P.O. Box 217
Breckenridge MI 48615-0217

Indirect Costs (Operations & Maintenance):	
General Fund	914,000.78
Less: Capital Outlay	5,599.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**908,400.79**

Direct Costs:	
General Fund	7,322,125.18
Less: Capital Outlay	56,975.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	244,638.74
Less: Capital Outlay	1,910.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,507,878.46**

Special Education Indirect Cost Rate: **12.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 29050

Report R0416

Fulton Schools
8060 Ely Highway
Middleton MI 48856-9704

Indirect Costs (Operations & Maintenance):	
General Fund	795,477.68
Less: Capital Outlay	24,969.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**770,508.50**

Direct Costs:	
General Fund	7,004,386.32
Less: Capital Outlay	227,943.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	280,280.26
Less: Capital Outlay	31,374.18
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,025,349.26**

Special Education Indirect Cost Rate: **10.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 29060

Report R0416

Ithaca Public Schools
710 N. Union Street
Ithaca MI 48847-1396

Indirect Costs (Operations & Maintenance):	
General Fund	1,178,478.39
Less: Capital Outlay	11,824.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,166,654.39**

Direct Costs:	
General Fund	9,904,320.77
Less: Capital Outlay	249,874.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	493,718.44
Less: Capital Outlay	2,992.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,145,171.84**

Special Education Indirect Cost Rate: **11.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 29100

Report R0416

St. Louis Public Schools
113 E. Saginaw Street
St. Louis MI 48880-1798

Indirect Costs (Operations & Maintenance):	
General Fund	1,025,279.83
Less: Capital Outlay	18,715.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,006,564.68**

Direct Costs:	
General Fund	8,446,784.69
Less: Capital Outlay	101,944.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	454,691.09
Less: Capital Outlay	54,905.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,744,625.52**

Special Education Indirect Cost Rate: **11.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 30010

Report R0416

Camden-Frontier Schools
4971 W. Montgomery Road
Camden MI 49232-9725

Indirect Costs (Operations & Maintenance):	
General Fund	524,053.28
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**524,053.28**

Direct Costs:	
General Fund	4,359,997.78
Less: Capital Outlay	139,370.97
Less: Facilities Acquisition	128,530.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	219,505.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,311,602.71**

Special Education Indirect Cost Rate: **12.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 30020

Report R0416

Hillsdale Community Schools
30 S. Norwood Avenue
Hillsdale MI 49242

Indirect Costs (Operations & Maintenance):	
General Fund	1,279,118.21
Less: Capital Outlay	1,441.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,277,677.20**

Direct Costs:	
General Fund	12,775,619.78
Less: Capital Outlay	79,247.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	764,036.43
Less: Capital Outlay	1,008.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,459,400.45**

Special Education Indirect Cost Rate: **9.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 30030

Report R0416

Jonesville Community Schools
202 Wright Street
Jonesville MI 49250-1040

Indirect Costs (Operations & Maintenance):	
General Fund	1,148,524.21
Less: Capital Outlay	15,157.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,280.30
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,134,647.04**

Direct Costs:	
General Fund	8,299,360.30
Less: Capital Outlay	26,308.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	485,036.74
Less: Capital Outlay	425.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,757,663.57**

Special Education Indirect Cost Rate: **12.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 30040

Report R0416

Litchfield Community Schools
210 Williams Street
Litchfield MI 49252-9641

Indirect Costs (Operations & Maintenance):	
General Fund	494,524.43
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**494,524.43**

Direct Costs:	
General Fund	3,382,504.34
Less: Capital Outlay	30,696.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	201,343.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,553,150.93**

Special Education Indirect Cost Rate: **13.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 30050

Report R0416

North Adams-Jerome Schools
4555 Knowles Road
North Adams MI 49262-9709

Indirect Costs (Operations & Maintenance):	
General Fund	328,135.84
Less: Capital Outlay	17,831.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,968.45
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**313,272.64**

Direct Costs:	
General Fund	3,410,025.46
Less: Capital Outlay	30,311.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	171,819.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,551,533.17**

Special Education Indirect Cost Rate: **8.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 30060

Report R0416

Pittsford Area Schools
9304 Hamilton Street
Pittsford MI 49271-9856

Indirect Costs (Operations & Maintenance):	
General Fund	455,115.88
Less: Capital Outlay	5,667.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	15,997.60
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**465,445.94**

Direct Costs:	
General Fund	4,586,182.06
Less: Capital Outlay	2,726.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	187,716.43
Less: Capital Outlay	1,914.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,769,257.84**

Special Education Indirect Cost Rate: **9.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 30070

Report R0416

Reading Community Schools
P.O. Box D
Reading MI 49274

Indirect Costs (Operations & Maintenance):	
General Fund	796,627.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**796,627.20**

Direct Costs:	
General Fund	6,071,923.40
Less: Capital Outlay	12,925.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	348,798.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,407,796.72**

Special Education Indirect Cost Rate: **12.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 30080

Report R0416

Waldron Area Schools
13380 Waldron Road
Waldron MI 49288

Indirect Costs (Operations & Maintenance):	
General Fund	253,273.46
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**253,273.46**

Direct Costs:	
General Fund	2,683,461.59
Less: Capital Outlay	19,354.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	148,222.05
Less: Capital Outlay	214.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,812,114.88**

Special Education Indirect Cost Rate: **9.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 30901

Report R0416

Sauk Trail Academy
160 W. Mechanic Road
Hillsdale MI 49242-1053

Indirect Costs (Operations & Maintenance):	
General Fund	103,274.63
Less: Capital Outlay	3,275.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**99,998.92**

Direct Costs:	
General Fund	624,758.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**624,758.28**

Special Education Indirect Cost Rate: **16.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 30902

Report R0416

Will Carleton Academy
P.O. Box 712
Hillsdale MI 49242-0712

Indirect Costs (Operations & Maintenance):	
General Fund	150,263.04
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**150,263.04**

Direct Costs:	
General Fund	1,255,450.82
Less: Capital Outlay	41,479.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,213,971.07**

Special Education Indirect Cost Rate: **12.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 31010

Report R0416

Hancock Public Schools
417 Quincy Street
Hancock MI 49930-1845

Indirect Costs (Operations & Maintenance):	
General Fund	864,691.10
Less: Capital Outlay	3,918.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**860,772.86**

Direct Costs:	
General Fund	6,522,798.53
Less: Capital Outlay	7,740.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	366,992.31
Less: Capital Outlay	96.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,881,954.04**

Special Education Indirect Cost Rate: **12.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 31020

Report R0416

Adams Township School District
P.O. Box 37
Painesdale MI 49955-0037

Indirect Costs (Operations & Maintenance):	
General Fund	443,653.93
Less: Capital Outlay	4,312.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**439,341.39**

Direct Costs:	
General Fund	2,884,741.17
Less: Capital Outlay	25,154.42
Less: Facilities Acquisition	28,419.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	175,950.90
Less: Capital Outlay	1,153.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,005,964.53**

Special Education Indirect Cost Rate: **14.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 31030

Report R0416

Public Schools of Calumet
57070 Mine Street
Calumet MI 49913-1715

Indirect Costs (Operations & Maintenance):	
General Fund	1,446,615.44
Less: Capital Outlay	111,581.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,335,034.36**

Direct Costs:	
General Fund	10,227,518.12
Less: Capital Outlay	183,395.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	609,170.43
Less: Capital Outlay	7,480.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,645,812.17**

Special Education Indirect Cost Rate: **12.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 31050

Report R0416

Chassell Township School District
P.O. Box 140
Chassell MI 49916-0140

Indirect Costs (Operations & Maintenance):	
General Fund	214,270.95
Less: Capital Outlay	4,399.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**209,871.95**

Direct Costs:	
General Fund	2,062,384.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	146,832.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,209,216.45**

Special Education Indirect Cost Rate: **9.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 31070

Report R0416

Elm River Township School District
3999 E. Winona Rd.
Toivola MI 49965-9333

Indirect Costs (Operations & Maintenance):	
General Fund	24,752.95
Less: Capital Outlay	359.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**24,392.98**

Direct Costs:	
General Fund	151,708.42
Less: Capital Outlay	6,256.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	19,194.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**164,646.28**

Special Education Indirect Cost Rate: **14.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 31100

Report R0416

Dollar Bay-Tamarack City Area Schools
P.O. Box 371, 48475 Maple Drive
Dollar Bay MI 49922-0371

Indirect Costs (Operations & Maintenance):	
General Fund	215,049.89
Less: Capital Outlay	1,898.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**213,151.73**

Direct Costs:	
General Fund	1,837,044.71
Less: Capital Outlay	3,629.99
Less: Facilities Acquisition	214.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	91,492.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,924,692.59**

Special Education Indirect Cost Rate: **11.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 31110

Report R0416

Houghton-Portage Township Schools
1603 Gundlach Road
Houghton MI 49931-2605

Indirect Costs (Operations & Maintenance):	
General Fund	960,686.18
Less: Capital Outlay	28,189.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**932,496.28**

Direct Costs:	
General Fund	8,066,676.24
Less: Capital Outlay	109,640.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	444,807.29
Less: Capital Outlay	12,175.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,389,667.90**

Special Education Indirect Cost Rate: **11.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 31130

Report R0416

Lake Linden-Hubbell School District
601 Calumet Street
Lake Linden MI 49945-1002

Indirect Costs (Operations & Maintenance):	
General Fund	524,601.98
Less: Capital Outlay	64,772.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**459,829.88**

Direct Costs:	
General Fund	3,515,418.99
Less: Capital Outlay	60,529.83
Less: Facilities Acquisition	69,598.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	228,557.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,613,848.67**

Special Education Indirect Cost Rate: **12.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 31140

Report R0416

Stanton Township Public Schools
Route 1, Box 128-E
Atlantic Mine MI 49905-9725

Indirect Costs (Operations & Maintenance):	
General Fund	173,896.33
Less: Capital Outlay	581.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**173,314.39**

Direct Costs:	
General Fund	1,000,836.45
Less: Capital Outlay	15,241.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	55,828.21
Less: Capital Outlay	594.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,040,828.36**

Special Education Indirect Cost Rate: **16.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32010

Report R0416

Bad Axe Public Schools
760 S. Van Dyke Road
Bad Axe MI 48413-9714

Indirect Costs (Operations & Maintenance):	
General Fund	1,119,345.60
Less: Capital Outlay	132,870.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,389.39
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**994,864.32**

Direct Costs:	
General Fund	9,110,700.93
Less: Capital Outlay	197,783.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	493,350.97
Less: Capital Outlay	3,357.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,402,910.41**

Special Education Indirect Cost Rate: **10.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32030

Report R0416

Caseville Public Schools
P.O. Box 1068
Caseville MI 48725-1068

Indirect Costs (Operations & Maintenance):	
General Fund	215,489.53
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,468.70
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**216,958.23**

Direct Costs:	
General Fund	2,036,504.09
Less: Capital Outlay	13,003.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	106,742.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,130,243.34**

Special Education Indirect Cost Rate: **10.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32040

Report R0416

Church School District
2927 Crockard Road
Bad Axe MI 48413-9131

Indirect Costs (Operations & Maintenance):	
General Fund	20,440.84
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**20,440.84**

Direct Costs:	
General Fund	228,605.56
Less: Capital Outlay	85,858.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**142,747.43**

Special Education Indirect Cost Rate: **14.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32050

Report R0416

Elkton-Pigeon-Bay Port Laker Schools
6136 Pigeon Road
Pigeon MI 48755-9564

Indirect Costs (Operations & Maintenance):	
General Fund	930,898.46
Less: Capital Outlay	20,496.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,371.02
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**912,772.76**

Direct Costs:	
General Fund	7,383,658.95
Less: Capital Outlay	93,727.36
Less: Facilities Acquisition	3,544.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	427,795.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,714,182.77**

Special Education Indirect Cost Rate: **11.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32060

Report R0416

Harbor Beach Community Schools
402 S. 5th Street
Harbor Beach MI 48441-1386

Indirect Costs (Operations & Maintenance):	
General Fund	686,692.69
Less: Capital Outlay	66,721.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**619,970.96**

Direct Costs:	
General Fund	5,330,135.76
Less: Capital Outlay	314,135.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	247,273.33
Less: Capital Outlay	4,693.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,258,579.69**

Special Education Indirect Cost Rate: **11.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32080

Report R0416

North Huron School District
21 Main Street
Kinde MI 48445

Indirect Costs (Operations & Maintenance):	
General Fund	400,553.16
Less: Capital Outlay	37,515.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**363,037.40**

Direct Costs:	
General Fund	3,807,434.02
Less: Capital Outlay	150,932.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	214,692.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,871,193.52**

Special Education Indirect Cost Rate: **9.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32090

Report R0416

Owendale-Gagetown Area Schools
P.O. Box 8
Owendale MI 48754-0008

Indirect Costs (Operations & Maintenance):	
General Fund	313,579.68
Less: Capital Outlay	42,642.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**270,936.78**

Direct Costs:	
General Fund	1,695,865.36
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	118,949.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,814,815.24**

Special Education Indirect Cost Rate: **14.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32130

Report R0416

Port Hope Community Schools
7840 Portland Avenue
Port Hope MI 48468-9100

Indirect Costs (Operations & Maintenance):	
General Fund	153,803.67
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**153,803.67**

Direct Costs:	
General Fund	1,156,745.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	48,127.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,204,873.12**

Special Education Indirect Cost Rate: **12.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32170

Report R0416

Ubly Community Schools
2020 Union Street
Ubly MI 48475-8824

Indirect Costs (Operations & Maintenance):	
General Fund	608,099.42
Less: Capital Outlay	100,515.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**507,583.68**

Direct Costs:	
General Fund	5,619,359.08
Less: Capital Outlay	110,805.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	320,129.35
Less: Capital Outlay	6,432.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,822,251.29**

Special Education Indirect Cost Rate: **8.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32250

Report R0416

Bloomfield Township S/D #7F
2072 N. Verona Road
Bad Axe MI 48413-9150

Indirect Costs (Operations & Maintenance):	
General Fund	8,679.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**8,679.08**

Direct Costs:	
General Fund	109,002.98
Less: Capital Outlay	10,877.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**98,125.98**

Special Education Indirect Cost Rate: **8.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32260

Report R0416

Colfax Township S/D #1F
1509 N. Van Dyke Road
Bad Axe MI 48413-9109

Indirect Costs (Operations & Maintenance):	
General Fund	16,762.82
Less: Capital Outlay	3,130.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**13,631.97**

Direct Costs:	
General Fund	136,996.82
Less: Capital Outlay	9,022.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**127,974.23**

Special Education Indirect Cost Rate: **10.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32610

Report R0416

Sigel Township S/D #3F
4151 Section Line Road
Bad Axe MI 48413-9155

Indirect Costs (Operations & Maintenance):	
General Fund	12,034.92
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,034.92**

Direct Costs:	
General Fund	124,757.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**124,757.32**

Special Education Indirect Cost Rate: **9.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32620

Report R0416

Sigel Township S/D #4F
5754 Section Line Road
Harbor Beach MI 48441-9607

Indirect Costs (Operations & Maintenance):	
General Fund	11,618.95
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**11,618.95**

Direct Costs:	
General Fund	153,935.53
Less: Capital Outlay	6,680.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**147,255.53**

Special Education Indirect Cost Rate: **7.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32630

Report R0416

Sigel Township S/D #6
4499 Kipper Road
Harbor Beach MI 48441

Indirect Costs (Operations & Maintenance):	
General Fund	17,129.28
Less: Capital Outlay	2,545.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**14,584.28**

Direct Costs:	
General Fund	121,970.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**121,970.63**

Special Education Indirect Cost Rate: **11.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 32650

Report R0416

Verona Township S/D #1F
3487 School Street
Bad Axe MI 48413-8845

Indirect Costs (Operations & Maintenance):	
General Fund	10,481.92
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**10,481.92**

Direct Costs:	
General Fund	161,178.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**161,178.35**

Special Education Indirect Cost Rate: **6.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33010

Report R0416

East Lansing School District
841 Timberlane, Suite A
East Lansing MI 48823-3791

Indirect Costs (Operations & Maintenance):	
General Fund	3,549,735.22
Less: Capital Outlay	21,081.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	23,305.12
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,551,959.10**

Direct Costs:	
General Fund	26,438,303.10
Less: Capital Outlay	288,017.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	818,607.35
Less: Capital Outlay	12,303.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,956,589.62**

Special Education Indirect Cost Rate: **13.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33020

Report R0416

Lansing Public School District
519 W. Kalamazoo Street
Lansing MI 48933-2080

Indirect Costs (Operations & Maintenance):	
General Fund	17,649,441.12
Less: Capital Outlay	109,088.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	103,053.82
Less: Capital Outlay	90,171.00
Total Indirect (less Capital)	**17,553,235.38**

Direct Costs:	
General Fund	158,243,711.54
Less: Capital Outlay	1,054,585.20
Less: Facilities Acquisition	220,037.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,022,643.09
Less: Capital Outlay	24,669.32
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**162,967,062.19**

Special Education Indirect Cost Rate: **10.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33040

Report R0416

Dansville Schools
Box 187
Dansville MI 48819

Indirect Costs (Operations & Maintenance):	
General Fund	417,544.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**417,544.08**

Direct Costs:	
General Fund	5,706,102.11
Less: Capital Outlay	118,488.35
Less: Facilities Acquisition	8,363.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	254,088.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,833,338.84**

Special Education Indirect Cost Rate: **7.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33060

Report R0416

Haslett Public Schools
5593 Franklin Street
Haslett MI 48840-8434

Indirect Costs (Operations & Maintenance):	
General Fund	2,433,773.35
Less: Capital Outlay	5,027.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	154.68
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,428,900.83**

Direct Costs:	
General Fund	20,328,151.32
Less: Capital Outlay	77,676.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	779,395.65
Less: Capital Outlay	56,483.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,973,387.18**

Special Education Indirect Cost Rate: **11.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33070

Report R0416

Holt Public Schools
5780 West Holt Road
Holt MI 48842-9696

Indirect Costs (Operations & Maintenance):	
General Fund	7,085,194.47
Less: Capital Outlay	276,391.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	946.41
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,809,749.27**

Direct Costs:	
General Fund	40,013,898.42
Less: Capital Outlay	545,016.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,319,195.44
Less: Capital Outlay	11,721.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**40,776,355.49**

Special Education Indirect Cost Rate: **16.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33100

Report R0416

Leslie Public Schools
432 N. Main Street
Leslie MI 49251-9429

Indirect Costs (Operations & Maintenance):	
General Fund	1,246,285.00
Less: Capital Outlay	13,042.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,233,243.00**

Direct Costs:	
General Fund	9,645,713.01
Less: Capital Outlay	97,887.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	502,256.00
Less: Capital Outlay	30,531.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,019,551.01**

Special Education Indirect Cost Rate: **12.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33130

Report R0416

Mason Public Schools (Ingham)
118 W. Oak Street
Mason MI 48854-1618

Indirect Costs (Operations & Maintenance):	
General Fund	2,483,965.24
Less: Capital Outlay	30,037.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,453,927.73**

Direct Costs:	
General Fund	20,906,047.17
Less: Capital Outlay	534,716.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,086,102.44
Less: Capital Outlay	12,384.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,445,048.87**

Special Education Indirect Cost Rate: **11.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33170

Report R0416

Okemos Public Schools
4406 N. Okemos Road
Okemos MI 48864-1792

Indirect Costs (Operations & Maintenance):	
General Fund	4,327,775.30
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,327,775.30**

Direct Costs:	
General Fund	30,282,475.70
Less: Capital Outlay	79,444.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,413,418.62
Less: Capital Outlay	2,735.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**31,613,715.15**

Special Education Indirect Cost Rate: **13.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33200

Report R0416

Stockbridge Community Schools
305 W. Elizabeth Street
Stockbridge MI 49285-9791

Indirect Costs (Operations & Maintenance):	
General Fund	1,622,200.07
Less: Capital Outlay	115,483.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,506,716.97**

Direct Costs:	
General Fund	11,837,343.23
Less: Capital Outlay	66,000.46
Less: Facilities Acquisition	48,542.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	639,184.92
Less: Capital Outlay	155.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,361,829.98**

Special Education Indirect Cost Rate: **12.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33215

Report R0416

Waverly Community Schools
515 Snow Road
Lansing MI 48917-4501

Indirect Costs (Operations & Maintenance):	
General Fund	3,273,971.88
Less: Capital Outlay	7,984.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,265,987.67**

Direct Costs:	
General Fund	26,490,192.08
Less: Capital Outlay	345,559.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	842,343.32
Less: Capital Outlay	5,791.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,981,185.18**

Special Education Indirect Cost Rate: **12.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33220

Report R0416

Webberville Community Schools
313 E. Grand River Avenue
Webberville MI 48892-9544

Indirect Costs (Operations & Maintenance):	
General Fund	598,593.31
Less: Capital Outlay	35,929.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,080.19
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**564,743.60**

Direct Costs:	
General Fund	4,243,589.87
Less: Capital Outlay	450.40
Less: Facilities Acquisition	12,156.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	159,358.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,390,341.93**

Special Education Indirect Cost Rate: **12.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33230

Report R0416

Williamston Community Schools
418 Highland Street
Williamston MI 48895-1133

Indirect Costs (Operations & Maintenance):	
General Fund	1,608,635.14
Less: Capital Outlay	4,367.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,604,267.44**

Direct Costs:	
General Fund	13,080,357.61
Less: Capital Outlay	35,967.71
Less: Facilities Acquisition	43,465.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	473,794.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,474,718.30**

Special Education Indirect Cost Rate: **11.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33901

Report R0416

Cole Academy
1915 W. Mt. Hope
Lansing MI 48910-2434

Indirect Costs (Operations & Maintenance):	
General Fund	78,469.35
Less: Capital Outlay	9,165.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**69,304.35**

Direct Costs:	
General Fund	1,148,915.00
Less: Capital Outlay	29,805.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	77,915.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,197,025.37**

Special Education Indirect Cost Rate: **5.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33902

Report R0416

El-Hajj Malik El-Shabazz Academy
1028 W. Barnes Avenue
Lansing MI 48910-1308

Indirect Costs (Operations & Maintenance):	
General Fund	185,896.01
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**185,896.01**

Direct Costs:	
General Fund	1,475,732.74
Less: Capital Outlay	13,586.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	108,731.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,570,877.57**

Special Education Indirect Cost Rate: **11.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33903

Report R0416

Sankofa Shule Academy
4817 Bristol Street
Lansing MI 48910-6125

Indirect Costs (Operations & Maintenance):	
General Fund	139,236.29
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**139,236.29**

Direct Costs:	
General Fund	1,064,114.08
Less: Capital Outlay	27,606.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	54,764.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,091,271.88**

Special Education Indirect Cost Rate: **12.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33904

Report R0416

Mid-Michigan Leadership Academy
715 W. Willow
Lansing MI 48906

Indirect Costs (Operations & Maintenance):	
General Fund	441,698.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	52,807.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**494,505.00**

Direct Costs:	
General Fund	2,441,275.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	94,929.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,536,204.00**

Special Education Indirect Cost Rate: **19.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33905

Report R0416

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Indirect Costs (Operations & Maintenance):	
General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**0.00**

Direct Costs:	
General Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**0.00**

Special Education Indirect Cost Rate: **0.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33906

Report R0416

White Pine Academy
510 Russell Street
Leslie MI 49251

Indirect Costs (Operations & Maintenance):	
General Fund	135,342.88
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**135,342.88**

Direct Costs:	
General Fund	1,093,786.81
Less: Capital Outlay	2,801.98
Less: Facilities Acquisition	62,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,028,484.83**

Special Education Indirect Cost Rate: **13.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33907

Report R0416

Capital Area Academy
5525 S. Pennsylvania Avenue
Lansing MI 48911-4013

Indirect Costs (Operations & Maintenance):	
General Fund	138,536.21
Less: Capital Outlay	565.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**137,970.31**

Direct Costs:	
General Fund	1,162,286.25
Less: Capital Outlay	1,158.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	54,490.11
Less: Capital Outlay	323.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,215,295.36**

Special Education Indirect Cost Rate: **11.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33908

Report R0416

New City Academy
2130 W. Holmes Road, Suite B
Lansing MI 48910-0331

Indirect Costs (Operations & Maintenance):	
General Fund	275,876.75
Less: Capital Outlay	9,485.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**266,391.16**

Direct Costs:	
General Fund	1,050,731.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	69,200.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,119,931.94**

Special Education Indirect Cost Rate: **23.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 33909

Report R0416

Windemere Park Charter Academy
3100 W. Saginaw Hwy
Lansing MI 48917-2307

Indirect Costs (Operations & Maintenance):	
General Fund	955,579.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**955,579.00**

Direct Costs:	
General Fund	3,631,799.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	99,708.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,731,507.00**

Special Education Indirect Cost Rate: **25.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 34010

Report R0416

Ionia Public Schools
250 E. Tuttle Road
Ionia MI 48846-9698

Indirect Costs (Operations & Maintenance):	
General Fund	2,930,501.80
Less: Capital Outlay	49,180.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,881,321.05**

Direct Costs:	
General Fund	23,585,766.95
Less: Capital Outlay	318,174.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,130,893.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**24,398,486.22**

Special Education Indirect Cost Rate: **11.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 34040

Report R0416

Palo Community School District
P.O. Box 338
Palo MI 48870-0338

Indirect Costs (Operations & Maintenance):	
General Fund	143,872.47
Less: Capital Outlay	4,540.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**139,332.47**

Direct Costs:	
General Fund	1,300,057.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	48,590.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,348,647.02**

Special Education Indirect Cost Rate: **10.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 34080

Report R0416

Belding Area School District
1975 Orchard Street
Belding MI 48809-1744

Indirect Costs (Operations & Maintenance):	
General Fund	1,719,614.32
Less: Capital Outlay	162,533.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,557,081.15**

Direct Costs:	
General Fund	15,703,231.06
Less: Capital Outlay	175,926.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	704,904.75
Less: Capital Outlay	257.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,231,952.47**

Special Education Indirect Cost Rate: **9.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 34090

Report R0416

Lakewood Public Schools
639 Jordan Lake Street
Lake Odessa MI 48849-1299

Indirect Costs (Operations & Maintenance):	
General Fund	2,433,142.67
Less: Capital Outlay	40,957.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,392,185.23**

Direct Costs:	
General Fund	15,511,499.33
Less: Capital Outlay	305,904.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	829,355.50
Less: Capital Outlay	12,315.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,022,635.29**

Special Education Indirect Cost Rate: **14.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 34110

Report R0416

Portland Public School District
1100 Ionia Road
Portland MI 48875-1035

Indirect Costs (Operations & Maintenance):	
General Fund	1,344,882.10
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,344,882.10**

Direct Costs:	
General Fund	12,719,708.48
Less: Capital Outlay	214,574.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	540,049.20
Less: Capital Outlay	4,632.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,040,551.43**

Special Education Indirect Cost Rate: **10.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 34120

Report R0416

Saranac Community Schools
88 Pleasant Street
Saranac MI 48881-9708

Indirect Costs (Operations & Maintenance):	
General Fund	786,188.47
Less: Capital Outlay	50.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**786,137.81**

Direct Costs:	
General Fund	8,020,558.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	298,164.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,318,722.83**

Special Education Indirect Cost Rate: **9.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 34140

Report R0416

Berlin Township S/D #3
6679 S. State Road
Ionia MI 48846-9427

Indirect Costs (Operations & Maintenance):	
General Fund	23,957.24
Less: Capital Outlay	12,756.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**11,201.24**

Direct Costs:	
General Fund	145,938.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**145,938.85**

Special Education Indirect Cost Rate: **7.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 34340

Report R0416

Easton Township S/D #6
1779 Haynor Road
Ionia MI 48846-8508

Indirect Costs (Operations & Maintenance):	
General Fund	26,674.60
Less: Capital Outlay	4,209.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**22,465.60**

Direct Costs:	
General Fund	183,861.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**183,861.11**

Special Education Indirect Cost Rate: **12.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 34360

Report R0416

Ionia Township S/D #2
2120 N. State Road
Ionia MI 48846-8527

Indirect Costs (Operations & Maintenance):	
General Fund	11,392.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**11,392.72**

Direct Costs:	
General Fund	88,169.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**88,169.18**

Special Education Indirect Cost Rate: **12.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 35010

Report R0416

Oscoda Area Schools
3550 E. River Road
Oscoda MI 48750-9298

Indirect Costs (Operations & Maintenance):	
General Fund	1,492,048.22
Less: Capital Outlay	3,517.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,488,531.22**

Direct Costs:	
General Fund	12,176,248.51
Less: Capital Outlay	16,490.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	746,985.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,906,744.42**

Special Education Indirect Cost Rate: **11.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 35020

Report R0416

Hale Area Schools
200 W. Main Street
Hale MI 48739-9255

Indirect Costs (Operations & Maintenance):	
General Fund	591,231.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,338.03
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**596,569.11**

Direct Costs:	
General Fund	5,252,401.25
Less: Capital Outlay	141,733.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	319,019.32
Less: Capital Outlay	6,439.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,423,247.31**

Special Education Indirect Cost Rate: **11.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 35030

Report R0416

Tawas Area Schools
245 M-55 West
Tawas City MI 48763-9252

Indirect Costs (Operations & Maintenance):	
General Fund	800,673.28
Less: Capital Outlay	14,537.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**786,136.23**

Direct Costs:	
General Fund	10,223,770.61
Less: Capital Outlay	10,385.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	472,760.70
Less: Capital Outlay	850.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,685,295.86**

Special Education Indirect Cost Rate: **7.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 35040

Report R0416

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore MI 48770-0250

Indirect Costs (Operations & Maintenance):	
General Fund	947,518.41
Less: Capital Outlay	18,808.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**928,710.41**

Direct Costs:	
General Fund	9,253,656.70
Less: Capital Outlay	102,542.10
Less: Facilities Acquisition	5,694.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	696,855.72
Less: Capital Outlay	11,551.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,830,724.11**

Special Education Indirect Cost Rate: **9.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 35901

Report R0416

Sunrise Education Center
686 Aulerich
East Tawas MI 48730

Indirect Costs (Operations & Maintenance):	
General Fund	43,769.97
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**43,769.97**

Direct Costs:	
General Fund	283,094.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**283,094.74**

Special Education Indirect Cost Rate: **15.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 36015

Report R0416

Forest Park School District
801 Forest Parkway
Crystal Falls MI 49920-1133

Indirect Costs (Operations & Maintenance):	
General Fund	564,790.53
Less: Capital Outlay	46,967.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**517,823.24**

Direct Costs:	
General Fund	4,034,298.79
Less: Capital Outlay	98,143.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	224,354.78
Less: Capital Outlay	6,623.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,153,886.13**

Special Education Indirect Cost Rate: **12.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 36025

Report R0416

West Iron County Public Schools
601 Garfield Avenue
Iron River MI 49935-2145

Indirect Costs (Operations & Maintenance):	
General Fund	1,141,872.41
Less: Capital Outlay	10,823.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,131,049.22**

Direct Costs:	
General Fund	8,549,460.45
Less: Capital Outlay	147,678.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	505,741.04
Less: Capital Outlay	11,839.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,895,684.26**

Special Education Indirect Cost Rate: **12.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 37010

Report R0416

Mt. Pleasant City School District
201 S. University Street
Mt. Pleasant MI 48858

Indirect Costs (Operations & Maintenance):	
General Fund	4,628,836.49
Less: Capital Outlay	316,071.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,312,765.35**

Direct Costs:	
General Fund	32,567,725.64
Less: Capital Outlay	1,317,630.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,178,474.42
Less: Capital Outlay	3,642.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**32,424,926.96**

Special Education Indirect Cost Rate: **13.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 37040

Report R0416

Beal City Public Schools
3117 Elias Road
Mt. Pleasant MI 48858-9733

Indirect Costs (Operations & Maintenance):	
General Fund	470,538.23
Less: Capital Outlay	1,382.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**469,156.14**

Direct Costs:	
General Fund	4,277,683.26
Less: Capital Outlay	69,741.99
Less: Facilities Acquisition	120,371.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	182,023.89
Less: Capital Outlay	3,473.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,266,119.51**

Special Education Indirect Cost Rate: **11.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 37060

Report R0416

Shepherd Public School District
P.O. Box 219
Shepherd MI 48883-0219

Indirect Costs (Operations & Maintenance):	
General Fund	1,294,373.06
Less: Capital Outlay	17,154.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,277,218.53**

Direct Costs:	
General Fund	12,019,877.07
Less: Capital Outlay	211,065.81
Less: Facilities Acquisition	203,822.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	555,602.21
Less: Capital Outlay	4,485.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,156,104.49**

Special Education Indirect Cost Rate: **10.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 37901

Report R0416

Renaissance Public School Academy
2797 S. Isabella Road
Mt. Pleasant MI 48858-8931

Indirect Costs (Operations & Maintenance):	
General Fund	72,773.00
Less: Capital Outlay	9,203.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**63,570.00**

Direct Costs:	
General Fund	977,597.00
Less: Capital Outlay	808.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	59,515.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,036,304.00**

Special Education Indirect Cost Rate: **6.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 37902

Report R0416

Morey Charter School
380 W. Blanchard Road
Shepherd MI 48883-9552

Indirect Costs (Operations & Maintenance):	
General Fund	448,529.77
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**448,529.77**

Direct Costs:	
General Fund	2,087,636.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	82,710.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,170,346.68**

Special Education Indirect Cost Rate: **20.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38010

Report R0416

Western School District
1400 S. Dearing Road
Parma MI 49269-9712

Indirect Costs (Operations & Maintenance):	
General Fund	1,872,324.99
Less: Capital Outlay	89,818.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,782,506.75**

Direct Costs:	
General Fund	18,093,694.74
Less: Capital Outlay	683,359.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	686,858.12
Less: Capital Outlay	4,785.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,092,407.79**

Special Education Indirect Cost Rate: **9.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38020

Report R0416

Vandercook Lake Public Schools
1000 E. Golf Avenue
Jackson MI 49203-5730

Indirect Costs (Operations & Maintenance):	
General Fund	864,500.69
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**864,500.69**

Direct Costs:	
General Fund	8,487,736.10
Less: Capital Outlay	1,652.91
Less: Facilities Acquisition	167,344.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	410,705.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,729,443.72**

Special Education Indirect Cost Rate: **9.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38040

Report R0416

Columbia School District
11775 Hewitt Road
Brooklyn MI 49230-8961

Indirect Costs (Operations & Maintenance):	
General Fund	1,571,050.46
Less: Capital Outlay	207.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,570,842.71**

Direct Costs:	
General Fund	11,621,406.64
Less: Capital Outlay	78,269.22
Less: Facilities Acquisition	38,969.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	514,127.83
Less: Capital Outlay	18,414.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,999,881.52**

Special Education Indirect Cost Rate: **13.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38050

Report R0416

Grass Lake Community Schools
990 Grass Lake Road
Grass Lake MI 49240-9708

Indirect Costs (Operations & Maintenance):	
General Fund	845,049.91
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**845,049.91**

Direct Costs:	
General Fund	6,811,250.03
Less: Capital Outlay	84,664.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	404,416.48
Less: Capital Outlay	53,913.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,077,088.74**

Special Education Indirect Cost Rate: **11.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38080

Report R0416

Concord Community Schools
P.O. Box 338
Concord MI 49237-0338

Indirect Costs (Operations & Maintenance):	
General Fund	687,994.49
Less: Capital Outlay	34,719.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**653,274.63**

Direct Costs:	
General Fund	6,187,000.67
Less: Capital Outlay	96,240.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	235,932.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,326,693.15**

Special Education Indirect Cost Rate: **10.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38090

Report R0416

East Jackson Community Schools
1404 N. Sutton Road
Jackson MI 49202-2822

Indirect Costs (Operations & Maintenance):	
General Fund	1,409,294.74
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,409,294.74**

Direct Costs:	
General Fund	10,525,495.62
Less: Capital Outlay	119,529.13
Less: Facilities Acquisition	265,494.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	488,996.09
Less: Capital Outlay	9,735.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,619,733.51**

Special Education Indirect Cost Rate: **13.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38100

Report R0416

Hanover-Horton Schools
P.O. Box 60
Horton MI 49246-0060

Indirect Costs (Operations & Maintenance):	
General Fund	1,206,418.61
Less: Capital Outlay	49,425.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	760.07
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,157,753.62**

Direct Costs:	
General Fund	8,440,241.28
Less: Capital Outlay	297,862.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	403,330.56
Less: Capital Outlay	5,675.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,540,034.46**

Special Education Indirect Cost Rate: **13.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38120

Report R0416

Michigan Center School District
400 S. State Street
Michigan Center MI 49254

Indirect Costs (Operations & Maintenance):	
General Fund	1,212,634.12
Less: Capital Outlay	932.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,211,701.28**

Direct Costs:	
General Fund	8,563,176.27
Less: Capital Outlay	147,514.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	518,423.81
Less: Capital Outlay	8,707.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,925,377.82**

Special Education Indirect Cost Rate: **13.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38130

Report R0416

Napoleon Community Schools
P.O. Box 308
Napoleon MI 49261-0308

Indirect Costs (Operations & Maintenance):	
General Fund	1,126,904.05
Less: Capital Outlay	2,330.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,023.64
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,129,597.69**

Direct Costs:	
General Fund	10,714,177.75
Less: Capital Outlay	283,772.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	440,470.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,870,875.88**

Special Education Indirect Cost Rate: **10.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38140

Report R0416

Northwest Community Schools
4000 Van Horn Road
Jackson MI 49201-9404

Indirect Costs (Operations & Maintenance):	
General Fund	2,378,401.06
Less: Capital Outlay	36,899.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	39,360.09
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,380,861.37**

Direct Costs:	
General Fund	22,422,938.12
Less: Capital Outlay	295,103.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	997,747.40
Less: Capital Outlay	6,715.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**23,118,866.91**

Special Education Indirect Cost Rate: **10.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38150

Report R0416

Springport Public Schools
300 W. Main Street
Springport MI 49284-0100

Indirect Costs (Operations & Maintenance):	
General Fund	1,046,939.32
Less: Capital Outlay	135,365.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**911,573.44**

Direct Costs:	
General Fund	6,786,636.33
Less: Capital Outlay	152,406.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	352,597.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,986,827.11**

Special Education Indirect Cost Rate: **13.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38170

Report R0416

Jackson Public Schools
522 Wildwood Ave.
Jackson MI 49201-1013

Indirect Costs (Operations & Maintenance):	
General Fund	5,742,445.61
Less: Capital Outlay	18,104.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	55,819.14
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,780,160.75**

Direct Costs:	
General Fund	58,136,122.51
Less: Capital Outlay	644,197.78
Less: Facilities Acquisition	133,405.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,721,003.89
Less: Capital Outlay	3,438.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**60,076,084.35**

Special Education Indirect Cost Rate: **9.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38901

Report R0416

The da Vinci Institute
2255 Emmons Road
Jackson MI 49201-8335

Indirect Costs (Operations & Maintenance):	
General Fund	130,314.15
Less: Capital Outlay	12,807.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**117,506.46**

Direct Costs:	
General Fund	1,437,264.87
Less: Capital Outlay	3,500.00
Less: Facilities Acquisition	100.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,433,664.87**

Special Education Indirect Cost Rate: **8.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38902

Report R0416

Paragon Charter Academy
3750 McCain Road
Jackson MI 49201-8945

Indirect Costs (Operations & Maintenance):	
General Fund	1,056,695.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,056,695.00**

Direct Costs:	
General Fund	3,018,158.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	66,144.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,084,302.00**

Special Education Indirect Cost Rate: **34.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 38903

Report R0416

Jackson Arts and Technology PSA
500 Griswold Street
Jackson MI 49203-4062

Indirect Costs (Operations & Maintenance):	
General Fund	269,701.04
Less: Capital Outlay	31,752.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**237,948.96**

Direct Costs:	
General Fund	1,047,674.45
Less: Capital Outlay	200,930.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	35,711.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**882,454.86**

Special Education Indirect Cost Rate: **26.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 39010

Report R0416

Kalamazoo Public School District
1220 Howard Street
Kalamazoo MI 49008-1882

Indirect Costs (Operations & Maintenance):	
General Fund	9,235,692.47
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	423,526.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,659,219.27**

Direct Costs:	
General Fund	93,707,706.22
Less: Capital Outlay	1,022,284.12
Less: Facilities Acquisition	244,318.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,957,137.32
Less: Capital Outlay	13,989.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**96,384,252.11**

Special Education Indirect Cost Rate: **10.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 39020

Report R0416

Climax-Scotts Community Schools
372 S. Main Street
Climax MI 49034-9773

Indirect Costs (Operations & Maintenance):	
General Fund	528,893.45
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	877.50
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**529,770.95**

Direct Costs:	
General Fund	4,915,586.68
Less: Capital Outlay	45,970.36
Less: Facilities Acquisition	4,256.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	207,736.84
Less: Capital Outlay	16,422.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,056,674.56**

Special Education Indirect Cost Rate: **10.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 39030

Report R0416

Comstock Public Schools
301 N. 26th Street
Kalamazoo MI 49048-9223

Indirect Costs (Operations & Maintenance):	
General Fund	1,828,261.45
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,828,261.45**

Direct Costs:	
General Fund	20,430,811.77
Less: Capital Outlay	190,351.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	767,982.11
Less: Capital Outlay	3,131.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,005,311.43**

Special Education Indirect Cost Rate: **8.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 39050

Report R0416

Galesburg-Augusta Community Schools
1076 N. 37th Street
Galesburg MI 49053-9620

Indirect Costs (Operations & Maintenance):	
General Fund	928,448.22
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**928,448.22**

Direct Costs:	
General Fund	8,339,964.71
Less: Capital Outlay	17,351.02
Less: Facilities Acquisition	6,464.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	409,825.00
Less: Capital Outlay	9,265.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,716,709.03**

Special Education Indirect Cost Rate: **10.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 39065

Report R0416

Gull Lake Community Schools
11775 East D Avenue
Richland MI 49083

Indirect Costs (Operations & Maintenance):	
General Fund	1,768,920.47
Less: Capital Outlay	5,880.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,763,039.92**

Direct Costs:	
General Fund	19,045,327.68
Less: Capital Outlay	735,334.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	631,582.62
Less: Capital Outlay	15,480.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,926,095.07**

Special Education Indirect Cost Rate: **9.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 39130

Report R0416

Parchment School District
520 N. Orient Street
Parchment MI 49004-1757

Indirect Costs (Operations & Maintenance):	
General Fund	1,521,137.35
Less: Capital Outlay	11,112.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,510,025.19**

Direct Costs:	
General Fund	12,936,104.00
Less: Capital Outlay	125,835.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	566,495.66
Less: Capital Outlay	36,087.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,340,676.83**

Special Education Indirect Cost Rate: **11.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 39140

Report R0416

Portage Public Schools
8111 S. Westnedge Avenue
Portage MI 49002-5433

Indirect Costs (Operations & Maintenance):	
General Fund	6,347,753.76
Less: Capital Outlay	12,983.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,814.06
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,338,584.31**

Direct Costs:	
General Fund	60,303,785.90
Less: Capital Outlay	558,756.21
Less: Facilities Acquisition	11,364.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,066,137.89
Less: Capital Outlay	87,340.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**61,712,462.67**

Special Education Indirect Cost Rate: **10.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 39160

Report R0416

Schoolcraft Community Schools
629 E. Clay Street
Schoolcraft MI 49087-9781

Indirect Costs (Operations & Maintenance):	
General Fund	953,899.17
Less: Capital Outlay	2,265.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**951,633.44**

Direct Costs:	
General Fund	7,118,830.50
Less: Capital Outlay	20,510.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	328,693.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,427,012.98**

Special Education Indirect Cost Rate: **12.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 39170

Report R0416

Vicksburg Community Schools
P.O. Box 158
Vicksburg MI 49097-0158

Indirect Costs (Operations & Maintenance):	
General Fund	2,065,753.35
Less: Capital Outlay	34,522.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,031,231.18**

Direct Costs:	
General Fund	17,194,289.93
Less: Capital Outlay	251,609.19
Less: Facilities Acquisition	52,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	796,174.76
Less: Capital Outlay	16,857.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**17,669,998.25**

Special Education Indirect Cost Rate: **11.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 39901

Report R0416

NAVIGATOR ACADEMY
MI

Indirect Costs (Operations & Maintenance):	
General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**0.00**

Direct Costs:	
General Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**0.00**

Special Education Indirect Cost Rate: **0.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 39903

Report R0416

Oakland Academy
6325 Oakland Drive
Portage MI 49024-2507

Indirect Costs (Operations & Maintenance):	
General Fund	144,622.30
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**144,622.30**

Direct Costs:	
General Fund	504,861.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	15,845.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**520,707.39**

Special Education Indirect Cost Rate: **27.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 39904

Report R0416

Kalamazoo Advantage Academy
300 S. Kalamazoo Mall
Kalamazoo MI 49007-4800

Indirect Costs (Operations & Maintenance):	
General Fund	611,557.07
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**611,557.07**

Direct Costs:	
General Fund	3,300,361.20
Less: Capital Outlay	30,688.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	250,318.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,519,990.70**

Special Education Indirect Cost Rate: **17.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 39905

Report R0416

Paramount Charter Academy
3624 S. Westnedge Avenue
Kalamazoo MI 49008-2969

Indirect Costs (Operations & Maintenance):	
General Fund	894,069.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**894,069.00**

Direct Costs:	
General Fund	3,129,675.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	84,381.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,214,056.00**

Special Education Indirect Cost Rate: **27.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 40020

Report R0416

Forest Area Community Schools
7741 Shippy Road SW
Fife Lake MI 49633-9213

Indirect Costs (Operations & Maintenance):	
General Fund	722,507.64
Less: Capital Outlay	174,719.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**547,787.78**

Direct Costs:	
General Fund	5,952,634.93
Less: Capital Outlay	56,697.00
Less: Facilities Acquisition	55,710.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	353,256.80
Less: Capital Outlay	22,685.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,170,798.39**

Special Education Indirect Cost Rate: **8.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 40040

Report R0416

Kalkaska Public Schools
P.O. Box 580
Kalkaska MI 49646-0580

Indirect Costs (Operations & Maintenance):	
General Fund	1,507,263.25
Less: Capital Outlay	5,828.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,501,434.87**

Direct Costs:	
General Fund	12,079,619.55
Less: Capital Outlay	50,150.37
Less: Facilities Acquisition	27,701.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	574,375.94
Less: Capital Outlay	16,334.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,559,808.82**

Special Education Indirect Cost Rate: **11.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 40060

Report R0416

Excelsior Township S/D #1
5521 M-72 NE
Kalkaska MI 49646-9774

Indirect Costs (Operations & Maintenance):	
General Fund	12,233.84
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,233.84**

Direct Costs:	
General Fund	215,622.42
Less: Capital Outlay	4,624.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**210,997.85**

Special Education Indirect Cost Rate: **5.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41010

Report R0416

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids MI 49501-0117

Indirect Costs (Operations & Maintenance):	
General Fund	22,353,324.00
Less: Capital Outlay	73,670.58
Special Education Fund	1,548,531.71
Less: Capital Outlay	0.00
School Lunch Fund	1,064,946.29
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**24,893,131.42**

Direct Costs:	
General Fund	189,946,600.74
Less: Capital Outlay	364,140.15
Less: Facilities Acquisition	944,887.59
Special Education Fund	31,416,252.02
Less: Capital Outlay	13,124.27
Less: Facilities Acquisition	0.00
School Lunch Fund	6,862,712.60
Less: Capital Outlay	7,945.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**226,895,468.02**

Special Education Indirect Cost Rate: **10.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41020

Report R0416

Godwin Heights Public Schools
15 36th Street SW
Wyoming MI 49548-2101

Indirect Costs (Operations & Maintenance):	
General Fund	2,107,797.18
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,107,797.18**

Direct Costs:	
General Fund	18,749,789.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	899,646.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,649,436.15**

Special Education Indirect Cost Rate: **10.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41025

Report R0416

Northview Public School District
4365 Hunsberger Drive NE
Grand Rapids MI 49525-6128

Indirect Costs (Operations & Maintenance):	
General Fund	2,623,582.62
Less: Capital Outlay	1,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,622,582.62**

Direct Costs:	
General Fund	22,109,990.41
Less: Capital Outlay	95,637.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	852,168.61
Less: Capital Outlay	6,381.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,860,140.10**

Special Education Indirect Cost Rate: **11.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41026

Report R0416

Wyoming Public Schools
3575 Gladiola Street SW
Wyoming MI 49519-3264

Indirect Costs (Operations & Maintenance):	
General Fund	3,743,117.52
Less: Capital Outlay	10,738.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,397.88
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,733,777.22**

Direct Costs:	
General Fund	40,589,142.70
Less: Capital Outlay	282,145.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,724,583.39
Less: Capital Outlay	94,592.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**41,936,988.34**

Special Education Indirect Cost Rate: **8.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41040

Report R0416

Byron Center Public Schools
2475 84th Street SW
Byron Center MI 49315-2500

Indirect Costs (Operations & Maintenance):	
General Fund	2,718,320.07
Less: Capital Outlay	3,173.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,271.72
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,717,418.43**

Direct Costs:	
General Fund	19,970,198.47
Less: Capital Outlay	995,889.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	844,205.97
Less: Capital Outlay	309.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,818,206.10**

Special Education Indirect Cost Rate: **13.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41050

Report R0416

Caledonia Community Schools
9753 Duncan Lake Ave.
Caledonia MI 49316-9487

Indirect Costs (Operations & Maintenance):	
General Fund	3,220,610.81
Less: Capital Outlay	10,101.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	30,050.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,240,559.31**

Direct Costs:	
General Fund	24,912,737.55
Less: Capital Outlay	31,190.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,051,037.02
Less: Capital Outlay	8,442.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,924,141.60**

Special Education Indirect Cost Rate: **12.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41070

Report R0416

Cedar Springs Public Schools
204 E. Muskegon Street
Cedar Springs MI 49319-9599

Indirect Costs (Operations & Maintenance):	
General Fund	2,175,411.73
Less: Capital Outlay	4,965.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,170,446.73**

Direct Costs:	
General Fund	21,942,498.96
Less: Capital Outlay	146,348.89
Less: Facilities Acquisition	87,382.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	927,351.49
Less: Capital Outlay	8,580.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,627,538.81**

Special Education Indirect Cost Rate: **9.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41080

Report R0416

Comstock Park Public Schools
P.O. Box 800
Comstock Park MI 49321-0800

Indirect Costs (Operations & Maintenance):	
General Fund	1,657,886.96
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,657,886.96**

Direct Costs:	
General Fund	14,790,538.89
Less: Capital Outlay	7,994.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	440,035.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,222,580.32**

Special Education Indirect Cost Rate: **10.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41090

Report R0416

East Grand Rapids Public Schools
2915 Hall Street SE
Grand Rapids MI 49506-3111

Indirect Costs (Operations & Maintenance):	
General Fund	2,775,135.18
Less: Capital Outlay	3,782.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	961.92
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,772,314.18**

Direct Costs:	
General Fund	19,353,294.85
Less: Capital Outlay	106,766.76
Less: Facilities Acquisition	49,844.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	781,820.53
Less: Capital Outlay	209.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,978,294.73**

Special Education Indirect Cost Rate: **13.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41110

Report R0416

Forest Hills Public Schools
6590 Cascade Road SE
Grand Rapids MI 49546-6497

Indirect Costs (Operations & Maintenance):	
General Fund	8,515,157.50
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,799.64
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**8,533,957.14**

Direct Costs:	
General Fund	70,013,332.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,054,070.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**72,067,403.01**

Special Education Indirect Cost Rate: **11.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41120

Report R0416

Godfrey-Lee Public Schools
963 Joosten SW
Wyoming MI 49509-1464

Indirect Costs (Operations & Maintenance):	
General Fund	1,194,930.50
Less: Capital Outlay	7,270.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,187,660.05**

Direct Costs:	
General Fund	11,226,074.41
Less: Capital Outlay	75,570.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	468,827.24
Less: Capital Outlay	5,997.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,613,333.78**

Special Education Indirect Cost Rate: **10.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41130

Report R0416

Grandville Public Schools
3131 Barrett Avenue SW
Grandville MI 49418-1688

Indirect Costs (Operations & Maintenance):	
General Fund	4,562,093.57
Less: Capital Outlay	32,243.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,263.72
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,533,113.92**

Direct Costs:	
General Fund	39,519,037.73
Less: Capital Outlay	664,507.36
Less: Facilities Acquisition	4,157.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,180,242.17
Less: Capital Outlay	6,740.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**40,023,874.35**

Special Education Indirect Cost Rate: **11.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41140

Report R0416

Kelloggsville Public Schools
242 52nd Street SE
Grand Rapids MI 49548-5899

Indirect Costs (Operations & Maintenance):	
General Fund	1,297,549.95
Less: Capital Outlay	12,320.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	54,933.55
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,340,162.54**

Direct Costs:	
General Fund	13,770,935.28
Less: Capital Outlay	86,378.30
Less: Facilities Acquisition	93,610.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	724,329.29
Less: Capital Outlay	1,478.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,313,797.34**

Special Education Indirect Cost Rate: **9.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41145

Report R0416

Kenowa Hills Public Schools
2325 4 Mile Road NW
Grand Rapids MI 49544-9704

Indirect Costs (Operations & Maintenance):	
General Fund	3,199,688.36
Less: Capital Outlay	54,616.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,145,072.12**

Direct Costs:	
General Fund	26,098,764.61
Less: Capital Outlay	710,160.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,232,816.73
Less: Capital Outlay	7,217.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,614,203.16**

Special Education Indirect Cost Rate: **11.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41150

Report R0416

Kent City Community Schools
341 N. Main Street
Kent City MI 49330-9401

Indirect Costs (Operations & Maintenance):	
General Fund	1,052,900.48
Less: Capital Outlay	2,800.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,050,100.48**

Direct Costs:	
General Fund	9,745,220.63
Less: Capital Outlay	117,939.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	404,626.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,031,906.93**

Special Education Indirect Cost Rate: **10.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41160

Report R0416

Kentwood Public Schools
5820 Eastern Avenue SE
Kentwood MI 49508-6200

Indirect Costs (Operations & Maintenance):	
General Fund	6,181,535.28
Less: Capital Outlay	38,086.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,143,448.68**

Direct Costs:	
General Fund	61,879,645.97
Less: Capital Outlay	138,909.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,281,717.72
Less: Capital Outlay	9,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**64,013,454.49**

Special Education Indirect Cost Rate: **9.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41170

Report R0416

Lowell Area Schools
300 High Street
Lowell MI 49331-1478

Indirect Costs (Operations & Maintenance):	
General Fund	2,849,606.40
Less: Capital Outlay	206,312.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,643,294.23**

Direct Costs:	
General Fund	25,861,011.22
Less: Capital Outlay	377,763.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,222,937.03
Less: Capital Outlay	9,457.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,696,727.67**

Special Education Indirect Cost Rate: **9.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41210

Report R0416

Rockford Public Schools
350 N. Main Street
Rockford MI 49341-1092

Indirect Costs (Operations & Maintenance):	
General Fund	5,782,397.56
Less: Capital Outlay	35,882.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,746,515.56**

Direct Costs:	
General Fund	49,489,465.80
Less: Capital Outlay	720,892.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,806,565.21
Less: Capital Outlay	12,135.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**50,563,003.03**

Special Education Indirect Cost Rate: **11.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41240

Report R0416

Sparta Area Schools
465 S. Union Street
Sparta MI 49345-1503

Indirect Costs (Operations & Maintenance):	
General Fund	1,731,207.61
Less: Capital Outlay	7,999.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,285.70
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,728,494.31**

Direct Costs:	
General Fund	20,086,338.66
Less: Capital Outlay	140,665.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	740,268.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,685,942.06**

Special Education Indirect Cost Rate: **8.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41901

Report R0416

New Branches School
256 Alger Street SE
Grand Rapids MI 49507-3409

Indirect Costs (Operations & Maintenance):	
General Fund	184,290.48
Less: Capital Outlay	354.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**183,936.23**

Direct Costs:	
General Fund	843,291.97
Less: Capital Outlay	586.03
Less: Facilities Acquisition	2,920.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	27,999.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**867,785.69**

Special Education Indirect Cost Rate: **21.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41902

Report R0416

Horizons Community High School
2550 Rogers Lane Avenue SW
Wyoming MI 49509-1972

Indirect Costs (Operations & Maintenance):	
General Fund	161,602.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**161,602.20**

Direct Costs:	
General Fund	1,347,930.96
Less: Capital Outlay	18,381.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,329,549.79**

Special Education Indirect Cost Rate: **12.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41904

Report R0416

West MI Academy of Environmental Science
4463 Leonard Street NW
Walker MI 49544-2138

Indirect Costs (Operations & Maintenance):	
General Fund	309,687.89
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**309,687.89**

Direct Costs:	
General Fund	2,457,250.53
Less: Capital Outlay	12,150.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	135,021.35
Less: Capital Outlay	15,040.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,565,080.62**

Special Education Indirect Cost Rate: **12.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41905

Report R0416

Excel Charter Academy
4201 Breton Road SE
Grand Rapids MI 49512-3857

Indirect Costs (Operations & Maintenance):	
General Fund	993,594.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**993,594.00**

Direct Costs:	
General Fund	3,823,968.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	108,074.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,932,042.00**

Special Education Indirect Cost Rate: **25.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41908

Report R0416

The Learning Center Academy
9930 Burlingame Avenue SW
Byron Center MI 49315-8631

Indirect Costs (Operations & Maintenance):	
General Fund	70,599.04
Less: Capital Outlay	563.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**70,035.41**

Direct Costs:	
General Fund	1,010,944.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	6,619.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,004,325.54**

Special Education Indirect Cost Rate: **6.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41909

Report R0416

Vista Charter Academy
711 32nd Street SE
Wyoming MI 49548-2307

Indirect Costs (Operations & Maintenance):	
General Fund	999,458.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**999,458.00**

Direct Costs:	
General Fund	3,457,936.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	159,498.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,617,434.00**

Special Education Indirect Cost Rate: **27.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41910

Report R0416

Vanguard Charter Academy
1620 52nd Street SW
Wyoming MI 49519-9629

Indirect Costs (Operations & Maintenance):	
General Fund	978,873.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**978,873.00**

Direct Costs:	
General Fund	3,470,845.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	126,069.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,596,914.00**

Special Education Indirect Cost Rate: **27.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41911

Report R0416

Grattan Academy
12047 Old Belding Road
Belding MI 48809-9367

Indirect Costs (Operations & Maintenance):	
General Fund	237,620.63
Less: Capital Outlay	20,408.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**217,212.48**

Direct Costs:	
General Fund	1,025,354.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,025,354.63**

Special Education Indirect Cost Rate: **21.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41913

Report R0416

Gateway Middle/High School
311 State Street SE
Grand Rapids MI 49503-4312

Indirect Costs (Operations & Maintenance):	
General Fund	290,467.00
Less: Capital Outlay	11,305.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**279,162.00**

Direct Costs:	
General Fund	1,070,615.00
Less: Capital Outlay	3,078.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,067,537.00**

Special Education Indirect Cost Rate: **26.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41914

Report R0416

Knapp Charter Academy
1759 Leffingwell Avenue NE
Grand Rapids MI 49525-4531

Indirect Costs (Operations & Maintenance):	
General Fund	919,296.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**919,296.00**

Direct Costs:	
General Fund	4,110,328.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	95,589.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,205,917.00**

Special Education Indirect Cost Rate: **21.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41915

Report R0416

Walker Charter Academy
1801 3 Mile Road NW
Walker MI 49544-1445

Indirect Costs (Operations & Maintenance):	
General Fund	914,613.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**914,613.00**

Direct Costs:	
General Fund	3,664,339.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	62,465.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,726,804.00**

Special Education Indirect Cost Rate: **24.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41916

Report R0416

Cross Creek Charter Academy
7701 Kalamazoo Avenue SE
Byron Center MI 49315-9320

Indirect Costs (Operations & Maintenance):	
General Fund	980,031.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**980,031.00**

Direct Costs:	
General Fund	3,183,315.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	96,595.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,279,910.00**

Special Education Indirect Cost Rate: **29.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41917

Report R0416

William C. Abney Academy
1435 Fulton Street SE
Grand Rapids MI 49503

Indirect Costs (Operations & Maintenance):	
General Fund	204,288.28
Less: Capital Outlay	3,819.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**200,468.61**

Direct Costs:	
General Fund	1,914,451.63
Less: Capital Outlay	4,359.22
Less: Facilities Acquisition	508,438.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	106,553.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,508,207.61**

Special Education Indirect Cost Rate: **13.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41918

Report R0416

Creative Technologies Academy
350 Pine Street
Cedar Springs MI 49319

Indirect Costs (Operations & Maintenance):	
General Fund	201,200.30
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**201,200.30**

Direct Costs:	
General Fund	1,330,228.18
Less: Capital Outlay	141,411.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,188,817.18**

Special Education Indirect Cost Rate: **16.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41919

Report R0416

Ridge Park Charter Academy
4120 Camelot Ridge Drive SE
Kentwood MI 49546-2432

Indirect Costs (Operations & Maintenance):	
General Fund	983,429.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**983,429.00**

Direct Costs:	
General Fund	3,242,298.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	125,229.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,367,527.00**

Special Education Indirect Cost Rate: **29.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41920

Report R0416

Chandler Woods Charter Academy
6895 Samrick Avenue Pvt.
Belmont MI 49306-8844

Indirect Costs (Operations & Maintenance):	
General Fund	1,005,156.00
Less: Capital Outlay	10,631.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**994,525.00**

Direct Costs:	
General Fund	2,953,720.00
Less: Capital Outlay	10,362.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	86,034.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,029,392.00**

Special Education Indirect Cost Rate: **32.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 41921

Report R0416

Grand Rapids Child Discovery Center
640 5th Street NW
Grand Rapids MI 49504-5107

Indirect Costs (Operations & Maintenance):	
General Fund	176,729.01
Less: Capital Outlay	757.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**175,971.42**

Direct Costs:	
General Fund	1,052,900.22
Less: Capital Outlay	5,700.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	51,953.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,099,153.33**

Special Education Indirect Cost Rate: **16.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 42030

Report R0416

Grant Township S/D #2
P.O. Box 74
Copper Harbor MI 49918-0074

Indirect Costs (Operations & Maintenance):	
General Fund	6,493.98
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,493.98**

Direct Costs:	
General Fund	89,701.07
Less: Capital Outlay	1,836.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**87,864.17**

Special Education Indirect Cost Rate: **7.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 43040

Report R0416

Baldwin Community Schools
525 Fourth Street
Baldwin MI 49304-9525

Indirect Costs (Operations & Maintenance):	
General Fund	808,172.61
Less: Capital Outlay	42,380.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**765,792.57**

Direct Costs:	
General Fund	9,107,657.62
Less: Capital Outlay	50,167.27
Less: Facilities Acquisition	9,430.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	469,153.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,517,213.05**

Special Education Indirect Cost Rate: **8.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 44010

Report R0416

Lapeer Community Schools
1025 W. Nepessing Street
Lapeer MI 48446-1873

Indirect Costs (Operations & Maintenance):	
General Fund	4,169,878.48
Less: Capital Outlay	45,279.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	17,004.68
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,141,604.03**

Direct Costs:	
General Fund	46,944,216.41
Less: Capital Outlay	709,861.36
Less: Facilities Acquisition	183,251.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,201,180.92
Less: Capital Outlay	53,717.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**48,198,566.37**

Special Education Indirect Cost Rate: **8.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 44020

Report R0416

Almont Community Schools
401 Church Street
Almont MI 48003-1030

Indirect Costs (Operations & Maintenance):	
General Fund	1,085,020.79
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,085,020.79**

Direct Costs:	
General Fund	10,627,388.61
Less: Capital Outlay	128,234.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	426,571.52
Less: Capital Outlay	20,425.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,905,301.01**

Special Education Indirect Cost Rate: **9.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 44050

Report R0416

Dryden Community Schools
3866 Rochester Road
Dryden MI 48428-9721

Indirect Costs (Operations & Maintenance):	
General Fund	471,543.30
Less: Capital Outlay	983.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**470,559.66**

Direct Costs:	
General Fund	4,477,481.53
Less: Capital Outlay	31,348.94
Less: Facilities Acquisition	4,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	196,476.15
Less: Capital Outlay	331.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,637,777.44**

Special Education Indirect Cost Rate: **10.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 44060

Report R0416

Imlay City Community Schools
P.O. Box 128
Imlay City MI 48444-0128

Indirect Costs (Operations & Maintenance):	
General Fund	1,576,361.67
Less: Capital Outlay	71,770.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,504,590.98**

Direct Costs:	
General Fund	15,395,273.68
Less: Capital Outlay	125,974.57
Less: Facilities Acquisition	881,173.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	762,188.41
Less: Capital Outlay	75,474.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,074,839.33**

Special Education Indirect Cost Rate: **9.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 44090

Report R0416

North Branch Area Schools
P.O. Box 3620
North Branch MI 48461

Indirect Costs (Operations & Maintenance):	
General Fund	1,661,199.52
Less: Capital Outlay	24,580.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,636,619.49**

Direct Costs:	
General Fund	16,525,663.68
Less: Capital Outlay	327,056.77
Less: Facilities Acquisition	88,741.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	817,219.14
Less: Capital Outlay	15,187.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,911,897.42**

Special Education Indirect Cost Rate: **9.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 44901

Report R0416

Chatfield School
231 Lake Drive
Lapeer MI 48446-1661

Indirect Costs (Operations & Maintenance):	
General Fund	244,808.74
Less: Capital Outlay	644.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**244,164.41**

Direct Costs:	
General Fund	1,794,854.65
Less: Capital Outlay	24,615.25
Less: Facilities Acquisition	6,898.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,763,340.90**

Special Education Indirect Cost Rate: **13.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 45010

Report R0416

Glen Lake Community Schools
3375 W. Burdickville Road
Maple City MI 49664-9802

Indirect Costs (Operations & Maintenance):	
General Fund	695,961.66
Less: Capital Outlay	89,788.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**606,173.41**

Direct Costs:	
General Fund	5,845,399.60
Less: Capital Outlay	24,875.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	243,829.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,064,353.48**

Special Education Indirect Cost Rate: **10.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 45020

Report R0416

Leland Public School District
P.O. Box 498
Leland MI 49654-0498

Indirect Costs (Operations & Maintenance):	
General Fund	404,182.87
Less: Capital Outlay	160.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**404,022.22**

Direct Costs:	
General Fund	3,459,364.24
Less: Capital Outlay	66,010.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	169,664.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,563,018.37**

Special Education Indirect Cost Rate: **11.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 45040

Report R0416

Northport Public School District
P.O. Box 188
Northport MI 49670-0188

Indirect Costs (Operations & Maintenance):	
General Fund	312,080.51
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**312,080.51**

Direct Costs:	
General Fund	2,345,231.62
Less: Capital Outlay	66,964.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	99,468.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,377,735.69**

Special Education Indirect Cost Rate: **13.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 45050

Report R0416

Suttons Bay Public Schools
P.O. Box 367
Suttons Bay MI 49682-0367

Indirect Costs (Operations & Maintenance):	
General Fund	827,571.30
Less: Capital Outlay	28,398.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**799,172.53**

Direct Costs:	
General Fund	7,247,531.10
Less: Capital Outlay	106,327.19
Less: Facilities Acquisition	4,951.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	267,271.00
Less: Capital Outlay	616.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,402,907.03**

Special Education Indirect Cost Rate: **10.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 46010

Report R0416

Adrian City School District
227 N. Winter Street
Adrian MI 49221-2066

Indirect Costs (Operations & Maintenance):	
General Fund	3,987,691.56
Less: Capital Outlay	43,957.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,943,733.79**

Direct Costs:	
General Fund	29,981,776.13
Less: Capital Outlay	62,832.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,483,579.32
Less: Capital Outlay	18,903.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**31,383,619.52**

Special Education Indirect Cost Rate: **12.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 46020

Report R0416

Addison Community Schools
219 N. Comstock Street
Addison MI 49220-9753

Indirect Costs (Operations & Maintenance):	
General Fund	961,829.11
Less: Capital Outlay	98,647.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	436.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**863,618.02**

Direct Costs:	
General Fund	7,809,460.32
Less: Capital Outlay	290,483.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	403,899.64
Less: Capital Outlay	4,641.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,918,234.89**

Special Education Indirect Cost Rate: **10.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 46040

Report R0416

Blissfield Community Schools
630 S. Lane Street
Blissfield MI 49228-1278

Indirect Costs (Operations & Maintenance):	
General Fund	1,111,834.69
Less: Capital Outlay	64,709.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,047,124.77**

Direct Costs:	
General Fund	8,586,166.15
Less: Capital Outlay	65,388.01
Less: Facilities Acquisition	109,600.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	452,967.03
Less: Capital Outlay	31,033.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,833,111.58**

Special Education Indirect Cost Rate: **11.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 46050

Report R0416

Britton-Macon Area School District
201 College Avenue
Britton MI 49229-9704

Indirect Costs (Operations & Maintenance):	
General Fund	796,232.43
Less: Capital Outlay	388,081.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**408,150.55**

Direct Costs:	
General Fund	3,512,070.25
Less: Capital Outlay	25,604.38
Less: Facilities Acquisition	78,655.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	180,083.56
Less: Capital Outlay	6,539.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,581,354.66**

Special Education Indirect Cost Rate: **11.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 46060

Report R0416

Clinton Community Schools
341 E. Michigan Avenue
Clinton MI 49236-9564

Indirect Costs (Operations & Maintenance):	
General Fund	881,367.53
Less: Capital Outlay	35,098.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**846,269.20**

Direct Costs:	
General Fund	7,051,716.65
Less: Capital Outlay	58,891.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	259,671.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,252,496.08**

Special Education Indirect Cost Rate: **11.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 46070

Report R0416

Deerfield Public Schools
P.O. Box 217
Deerfield MI 49238-0217

Indirect Costs (Operations & Maintenance):	
General Fund	269,469.51
Less: Capital Outlay	1,309.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**268,159.95**

Direct Costs:	
General Fund	2,466,129.28
Less: Capital Outlay	6,576.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	152,697.51
Less: Capital Outlay	9,596.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,602,653.68**

Special Education Indirect Cost Rate: **10.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 46080

Report R0416

Hudson Area Schools
781 N. Maple Grove Avenue
Hudson MI 49247-1197

Indirect Costs (Operations & Maintenance):	
General Fund	832,613.45
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**832,613.45**

Direct Costs:	
General Fund	7,232,427.23
Less: Capital Outlay	122,216.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	437,729.60
Less: Capital Outlay	1,458.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,546,481.98**

Special Education Indirect Cost Rate: **11.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 46090

Report R0416

Madison School District (Lenawee)
3498 Treat Highway
Adrian MI 49221-9763

Indirect Costs (Operations & Maintenance):	
General Fund	753,399.26
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**753,399.26**

Direct Costs:	
General Fund	10,197,193.46
Less: Capital Outlay	151,269.13
Less: Facilities Acquisition	1,428,052.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	441,407.00
Less: Capital Outlay	1,135.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,058,144.20**

Special Education Indirect Cost Rate: **8.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 46100

Report R0416

Morenci Area Schools
500 Page Street
Morenci MI 49256-1230

Indirect Costs (Operations & Maintenance):	
General Fund	701,298.27
Less: Capital Outlay	13,562.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**687,736.03**

Direct Costs:	
General Fund	5,880,324.10
Less: Capital Outlay	65,230.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	307,013.49
Less: Capital Outlay	261.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,121,845.79**

Special Education Indirect Cost Rate: **11.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 46110

Report R0416

Onsted Community Schools
P.O. Box 220
Onsted MI 49265-0220

Indirect Costs (Operations & Maintenance):	
General Fund	1,250,040.36
Less: Capital Outlay	2,657.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,247,383.22**

Direct Costs:	
General Fund	11,400,234.94
Less: Capital Outlay	80,620.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	582,982.95
Less: Capital Outlay	3,742.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,898,855.17**

Special Education Indirect Cost Rate: **10.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 46130

Report R0416

Sand Creek Community Schools
6850 Sand Creek Highway
Sand Creek MI 49279-9703

Indirect Costs (Operations & Maintenance):	
General Fund	716,032.76
Less: Capital Outlay	47,694.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**668,338.03**

Direct Costs:	
General Fund	6,121,663.14
Less: Capital Outlay	149,827.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	307,812.37
Less: Capital Outlay	16.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,279,631.07**

Special Education Indirect Cost Rate: **10.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 46140

Report R0416

Tecumseh Public Schools
212 N. Ottawa Street
Tecumseh MI 49286-1399

Indirect Costs (Operations & Maintenance):	
General Fund	2,815,910.91
Less: Capital Outlay	16,962.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	14,323.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,813,271.15**

Direct Costs:	
General Fund	20,943,637.89
Less: Capital Outlay	64,791.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	926,621.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,805,467.08**

Special Education Indirect Cost Rate: **12.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 47010

Report R0416

Brighton Area Schools
125 S. Church Street
Brighton MI 48116-2403

Indirect Costs (Operations & Maintenance):	
General Fund	6,852,916.19
Less: Capital Outlay	9,949.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,124.11
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,844,091.30**

Direct Costs:	
General Fund	43,288,277.28
Less: Capital Outlay	94,859.92
Less: Facilities Acquisition	8,064.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,844,512.37
Less: Capital Outlay	24,543.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**45,005,322.06**

Special Education Indirect Cost Rate: **15.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 47030

Report R0416

Fowlerville Community Schools
P.O. Box 769
Fowlerville MI 48836-0769

Indirect Costs (Operations & Maintenance):	
General Fund	2,117,939.87
Less: Capital Outlay	45,497.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,436.58
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,080,878.61**

Direct Costs:	
General Fund	19,754,453.02
Less: Capital Outlay	39,866.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,090,422.29
Less: Capital Outlay	13,788.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,791,220.04**

Special Education Indirect Cost Rate: **10.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 47060

Report R0416

Hartland Consolidated Schools
9525 E. Highland Rd
Howell MI 48843

Indirect Costs (Operations & Maintenance):	
General Fund	4,576,281.67
Less: Capital Outlay	57,634.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,518,646.99**

Direct Costs:	
General Fund	34,894,903.22
Less: Capital Outlay	752,499.56
Less: Facilities Acquisition	169,082.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,056,144.26
Less: Capital Outlay	37,971.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**34,991,494.27**

Special Education Indirect Cost Rate: **12.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 47070

Report R0416

Howell Public Schools
411 N. Highlander Way
Howell MI 48843-1021

Indirect Costs (Operations & Maintenance):	
General Fund	5,417,787.25
Less: Capital Outlay	14,932.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	35,066.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,437,921.10**

Direct Costs:	
General Fund	52,738,526.55
Less: Capital Outlay	390,227.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,862,266.21
Less: Capital Outlay	58,182.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**54,152,382.59**

Special Education Indirect Cost Rate: **10.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 47080

Report R0416

Pinckney Community Schools
2130 East M-36
Pinckney MI 48169

Indirect Costs (Operations & Maintenance):	
General Fund	4,381,329.89
Less: Capital Outlay	25,796.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,554.69
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,357,088.33**

Direct Costs:	
General Fund	31,692,973.68
Less: Capital Outlay	81,242.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,185,687.87
Less: Capital Outlay	22,301.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**32,775,117.23**

Special Education Indirect Cost Rate: **13.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 47901

Report R0416

Livingston Technical Academy
3750 Cleary Drive
Howell MI 48843-8542

Indirect Costs (Operations & Maintenance):	
General Fund	272,445.27
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**272,445.27**

Direct Costs:	
General Fund	1,070,960.14
Less: Capital Outlay	68,937.54
Less: Facilities Acquisition	63,708.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**938,313.92**

Special Education Indirect Cost Rate: **29.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 47902

Report R0416

Charyl Stockwell Academy
9758 E. Highland Road
Howell MI 48843-9098

Indirect Costs (Operations & Maintenance):	
General Fund	354,795.15
Less: Capital Outlay	16,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**338,295.15**

Direct Costs:	
General Fund	3,329,949.35
Less: Capital Outlay	105,884.56
Less: Facilities Acquisition	747,170.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,476,894.36**

Special Education Indirect Cost Rate: **13.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 48040

Report R0416

Tahquamenon Area Schools
700 Newberry Avenue
Newberry MI 49868-1598

Indirect Costs (Operations & Maintenance):	
General Fund	637,111.21
Less: Capital Outlay	379.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**636,732.21**

Direct Costs:	
General Fund	8,099,929.73
Less: Capital Outlay	1,286.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	402,882.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,501,525.44**

Special Education Indirect Cost Rate: **7.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 49010

Report R0416

St. Ignace Area Schools
840 Portage Road
St. Ignace MI 49781-9691

Indirect Costs (Operations & Maintenance):	
General Fund	705,309.38
Less: Capital Outlay	6,715.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**698,594.38**

Direct Costs:	
General Fund	5,633,223.72
Less: Capital Outlay	18,737.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	288,083.49
Less: Capital Outlay	1,711.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,900,857.83**

Special Education Indirect Cost Rate: **11.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 49020

Report R0416

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins MI 49775-0876

Indirect Costs (Operations & Maintenance):	
General Fund	12,133.90
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,133.90**

Direct Costs:	
General Fund	97,411.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**97,411.30**

Special Education Indirect Cost Rate: **12.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 49040

Report R0416

Les Cheneaux Community Schools
P.O. Box 366
Cedarville MI 49719-0366

Indirect Costs (Operations & Maintenance):	
General Fund	430,813.12
Less: Capital Outlay	1,168.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**429,645.12**

Direct Costs:	
General Fund	3,089,025.11
Less: Capital Outlay	72,497.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	142,000.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,158,528.49**

Special Education Indirect Cost Rate: **13.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 49055

Report R0416

Engadine Consolidated Schools
W13920 Melville Street
Engadine MI 49827-9501

Indirect Costs (Operations & Maintenance):	
General Fund	273,614.88
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**273,614.88**

Direct Costs:	
General Fund	2,247,373.90
Less: Capital Outlay	46,112.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	134,376.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,335,637.70**

Special Education Indirect Cost Rate: **11.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 49070

Report R0416

Moran Township School District
300 Gros Cap Road
St. Ignace MI 49781-9699

Indirect Costs (Operations & Maintenance):	
General Fund	79,669.12
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**79,669.12**

Direct Costs:	
General Fund	1,082,614.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	171,785.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	51,549.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**962,378.34**

Special Education Indirect Cost Rate: **8.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 49110

Report R0416

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island MI 49757-0340

Indirect Costs (Operations & Maintenance):	
General Fund	140,277.97
Less: Capital Outlay	11,493.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**128,784.14**

Direct Costs:	
General Fund	957,836.22
Less: Capital Outlay	30,306.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	39,249.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**966,778.53**

Special Education Indirect Cost Rate: **13.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50010

Report R0416

Center Line Public Schools
26400 Arsenal Street
Center Line MI 48015-1600

Indirect Costs (Operations & Maintenance):	
General Fund	3,742,722.85
Less: Capital Outlay	28,719.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,714,003.78**

Direct Costs:	
General Fund	24,642,687.78
Less: Capital Outlay	199,237.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	742,922.04
Less: Capital Outlay	11,434.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,174,937.98**

Special Education Indirect Cost Rate: **14.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50020

Report R0416

East Detroit Public Schools
15115 Deerfield Avenue
Eastpointe MI 48021-1515

Indirect Costs (Operations & Maintenance):	
General Fund	7,334,036.20
Less: Capital Outlay	40,142.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	400.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,294,293.64**

Direct Costs:	
General Fund	43,060,554.55
Less: Capital Outlay	713,654.30
Less: Facilities Acquisition	479,135.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,776,028.19
Less: Capital Outlay	98,771.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**43,545,021.72**

Special Education Indirect Cost Rate: **16.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50030

Report R0416

Roseville Community Schools
18975 Church Street
Roseville MI 48066-3952

Indirect Costs (Operations & Maintenance):	
General Fund	6,515,172.03
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,468.50
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,519,640.53**

Direct Costs:	
General Fund	45,637,220.79
Less: Capital Outlay	34,724.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,981,404.67
Less: Capital Outlay	19,380.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**47,564,519.67**

Special Education Indirect Cost Rate: **13.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50040

Report R0416

Anchor Bay School District
52801 Ashley Street
New Baltimore MI 48047-3277

Indirect Costs (Operations & Maintenance):	
General Fund	6,086,970.78
Less: Capital Outlay	37,209.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,049,761.47**

Direct Costs:	
General Fund	43,351,989.93
Less: Capital Outlay	174,321.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,673,831.05
Less: Capital Outlay	6,274.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**44,845,225.25**

Special Education Indirect Cost Rate: **13.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50050

Report R0416

Armada Area Schools
74500 Burk Street
Armada MI 48005-3314

Indirect Costs (Operations & Maintenance):	
General Fund	1,453,884.72
Less: Capital Outlay	13,199.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,440,685.35**

Direct Costs:	
General Fund	13,439,406.62
Less: Capital Outlay	64,909.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	382,985.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,757,482.87**

Special Education Indirect Cost Rate: **10.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50070

Report R0416

Clintondale Community Schools
35100 Little Mack Avenue
Clinton Township MI 48035-2633

Indirect Costs (Operations & Maintenance):	
General Fund	3,329,990.34
Less: Capital Outlay	42,126.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,287,863.74**

Direct Costs:	
General Fund	27,097,141.72
Less: Capital Outlay	72,000.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	882,740.90
Less: Capital Outlay	360.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**27,907,522.52**

Special Education Indirect Cost Rate: **11.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50080

Report R0416

Chippewa Valley Schools
19120 Cass Avenue
Clinton Township MI 48038-2301

Indirect Costs (Operations & Maintenance):	
General Fund	9,679,747.96
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,679,747.96**

Direct Costs:	
General Fund	88,595,063.58
Less: Capital Outlay	58,352.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,688,608.56
Less: Capital Outlay	68,077.09
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**91,157,242.30**

Special Education Indirect Cost Rate: **10.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50090

Report R0416

Fitzgerald Public Schools
23200 Ryan Road
Warren MI 48091-1999

Indirect Costs (Operations & Maintenance):	
General Fund	4,136,939.64
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,136,939.64**

Direct Costs:	
General Fund	23,657,786.51
Less: Capital Outlay	168,307.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	826,686.12
Less: Capital Outlay	9,290.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**24,306,874.68**

Special Education Indirect Cost Rate: **17.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50100

Report R0416

Fraser Public Schools
33466 Garfield Road
Fraser MI 48026-1892

Indirect Costs (Operations & Maintenance):	
General Fund	5,015,972.95
Less: Capital Outlay	96,550.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,919,422.53**

Direct Costs:	
General Fund	36,921,849.69
Less: Capital Outlay	146,802.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,231,163.90
Less: Capital Outlay	1,838.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**38,004,373.32**

Special Education Indirect Cost Rate: **12.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50120

Report R0416

Lake Shore Public Schools (Macomb)
28850 Harper Avenue
St. Clair Shores MI 48081-1249

Indirect Costs (Operations & Maintenance):	
General Fund	3,689,084.92
Less: Capital Outlay	995.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,688,089.92**

Direct Costs:	
General Fund	27,631,265.67
Less: Capital Outlay	27,015.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	835,300.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**28,439,551.54**

Special Education Indirect Cost Rate: **12.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50130

Report R0416

Lakeview Public Schools (Macomb)
20300 Statler Street
St. Clair Shores MI 48081-2181

Indirect Costs (Operations & Maintenance):	
General Fund	3,160,241.47
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,160,241.47**

Direct Costs:	
General Fund	20,458,956.33
Less: Capital Outlay	24,356.33
Less: Facilities Acquisition	6,377.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	551,519.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,979,741.35**

Special Education Indirect Cost Rate: **15.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50140

Report R0416

L'Anse Creuse Public Schools
36727 Jefferson Avenue
Harrison Township MI 48045-2917

Indirect Costs (Operations & Maintenance):	
General Fund	8,389,421.10
Less: Capital Outlay	30,021.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**8,359,399.19**

Direct Costs:	
General Fund	86,258,466.79
Less: Capital Outlay	109,945.55
Less: Facilities Acquisition	596,921.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,627,597.03
Less: Capital Outlay	15,603.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**88,163,593.08**

Special Education Indirect Cost Rate: **9.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50160

Report R0416

Mt. Clemens Community School District
167 Cass Avenue
Mt. Clemens MI 48043-2297

Indirect Costs (Operations & Maintenance):	
General Fund	2,974,186.41
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	590.63
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,974,777.04**

Direct Costs:	
General Fund	25,936,279.70
Less: Capital Outlay	122,073.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,360,480.09
Less: Capital Outlay	71,801.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**27,102,884.85**

Special Education Indirect Cost Rate: **10.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50170

Report R0416

New Haven Community Schools
P.O. Box 482000
New Haven MI 48048-2000

Indirect Costs (Operations & Maintenance):	
General Fund	1,113,246.99
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,113,246.99**

Direct Costs:	
General Fund	7,808,515.02
Less: Capital Outlay	41,012.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	364,279.27
Less: Capital Outlay	2,571.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,129,210.26**

Special Education Indirect Cost Rate: **13.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50180

Report R0416

Richmond Community Schools
68931 S. Main Street
Richmond MI 48062-1527

Indirect Costs (Operations & Maintenance):	
General Fund	1,458,849.76
Less: Capital Outlay	121,323.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,337,526.35**

Direct Costs:	
General Fund	13,450,395.54
Less: Capital Outlay	164,450.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	553,814.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,839,759.55**

Special Education Indirect Cost Rate: **9.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50190

Report R0416

Romeo Community Schools
316 N. Main Street
Romeo MI 48065-4621

Indirect Costs (Operations & Maintenance):	
General Fund	5,462,932.81
Less: Capital Outlay	20,115.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,442,817.66**

Direct Costs:	
General Fund	37,968,461.20
Less: Capital Outlay	425,962.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,165,930.23
Less: Capital Outlay	18,372.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**38,690,056.12**

Special Education Indirect Cost Rate: **14.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50200

Report R0416

South Lake Schools
23101 Stadium Boulevard
St. Clair Shores MI 48080-1172

Indirect Costs (Operations & Maintenance):	
General Fund	3,076,141.82
Less: Capital Outlay	31,793.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,044,348.41**

Direct Costs:	
General Fund	19,413,686.44
Less: Capital Outlay	98,237.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	494,141.20
Less: Capital Outlay	5,437.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,804,153.54**

Special Education Indirect Cost Rate: **15.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50210

Report R0416

Utica Community Schools
11303 Greendale Drive
Sterling Heights MI 48312-2925

Indirect Costs (Operations & Maintenance):	
General Fund	25,734,086.78
Less: Capital Outlay	51,640.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**25,682,446.41**

Direct Costs:	
General Fund	217,504,473.41
Less: Capital Outlay	406,299.90
Less: Facilities Acquisition	133,082.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,829,464.17
Less: Capital Outlay	60,932.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**221,733,622.36**

Special Education Indirect Cost Rate: **11.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50220

Report R0416

Van Dyke Public Schools
23500 MacArthur
Warren MI 48089-5301

Indirect Costs (Operations & Maintenance):	
General Fund	4,965,991.62
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,965,991.62**

Direct Costs:	
General Fund	32,963,486.70
Less: Capital Outlay	79,095.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,630,591.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**34,514,983.25**

Special Education Indirect Cost Rate: **14.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50230

Report R0416

Warren Consolidated Schools
31300 Anita Street
Warren MI 48093-1697

Indirect Costs (Operations & Maintenance):	
General Fund	19,497,094.99
Less: Capital Outlay	1,078,307.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**18,418,787.81**

Direct Costs:	
General Fund	125,558,758.34
Less: Capital Outlay	1,984,970.62
Less: Facilities Acquisition	1,391.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,045,970.14
Less: Capital Outlay	1,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**127,617,366.86**

Special Education Indirect Cost Rate: **14.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50240

Report R0416

Warren Woods Public Schools
27100 Schoenherr Road
Warren MI 48088-4738

Indirect Costs (Operations & Maintenance):	
General Fund	4,544,583.19
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,544,583.19**

Direct Costs:	
General Fund	22,827,899.09
Less: Capital Outlay	135,640.17
Less: Facilities Acquisition	0.00
Special Education Fund	3,291,238.58
Less: Capital Outlay	33,822.76
Less: Facilities Acquisition	0.00
School Lunch Fund	801,677.34
Less: Capital Outlay	475.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,750,877.08**

Special Education Indirect Cost Rate: **16.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50901

Report R0416

Macomb Academy
39092 Garfield Road
Clinton Township MI 48038-4094

Indirect Costs (Operations & Maintenance):	
General Fund	130,395.44
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**130,395.44**

Direct Costs:	
General Fund	538,658.98
Less: Capital Outlay	3,871.00
Less: Facilities Acquisition	1,652.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**533,135.48**

Special Education Indirect Cost Rate: **24.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50902

Report R0416

Conner Creek Academy East
16911 Eastland
Roseville MI 48066-2078

Indirect Costs (Operations & Maintenance):	
General Fund	1,454,029.00
Less: Capital Outlay	629,968.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**824,061.00**

Direct Costs:	
General Fund	3,949,610.00
Less: Capital Outlay	107,961.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	128,306.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,969,955.00**

Special Education Indirect Cost Rate: **20.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50903

Report R0416

Huron Academy
11401 Metro Parkway
Sterling Heights MI 48312-2937

Indirect Costs (Operations & Maintenance):	
General Fund	525,335.36
Less: Capital Outlay	133,450.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**391,884.50**

Direct Costs:	
General Fund	2,573,495.54
Less: Capital Outlay	37,612.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	45,501.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,581,384.45**

Special Education Indirect Cost Rate: **15.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50904

Report R0416

Conner Creek Academy
28111 Imperial
Warren MI 48093

Indirect Costs (Operations & Maintenance):	
General Fund	795,486.00
Less: Capital Outlay	44,041.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**751,445.00**

Direct Costs:	
General Fund	3,555,940.00
Less: Capital Outlay	42,182.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	111,340.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,625,098.00**

Special Education Indirect Cost Rate: **20.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50905

Report R0416

Arts Academy in the Woods
12900 Frazho
Warren MI 48089-1300

Indirect Costs (Operations & Maintenance):	
General Fund	189,156.04
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**189,156.04**

Direct Costs:	
General Fund	1,577,244.93
Less: Capital Outlay	116,700.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	73,845.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,534,390.31**

Special Education Indirect Cost Rate: **12.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50906

Report R0416

Merritt Academy
59900 Havenridge Road
New Haven MI 48084-1915

Indirect Costs (Operations & Maintenance):	
General Fund	336,756.35
Less: Capital Outlay	13,900.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**322,856.35**

Direct Costs:	
General Fund	1,428,484.99
Less: Capital Outlay	8,204.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	55,655.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,475,936.17**

Special Education Indirect Cost Rate: **21.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 50908

Report R0416

Mt. Clemens Montessori Academy
1070 Hampton Road
Mt. Clemens MI 48043-2955

Indirect Costs (Operations & Maintenance):	
General Fund	327,156.00
Less: Capital Outlay	1,296.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**325,860.00**

Direct Costs:	
General Fund	1,343,966.14
Less: Capital Outlay	81,130.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,262,835.38**

Special Education Indirect Cost Rate: **25.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 51020

Report R0416

Bear Lake School District
P.O. Box 188
Bear Lake MI 49614-0188

Indirect Costs (Operations & Maintenance):	
General Fund	233,794.35
Less: Capital Outlay	5,109.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**228,684.85**

Direct Costs:	
General Fund	2,321,694.22
Less: Capital Outlay	63,865.00
Less: Facilities Acquisition	15,553.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,242,275.26**

Special Education Indirect Cost Rate: **10.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 51045

Report R0416

Kaleva Norman Dickson School District
4400 N. High Bridge Road
Brethren MI 49619-0036

Indirect Costs (Operations & Maintenance):	
General Fund	884,517.17
Less: Capital Outlay	66,292.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**818,224.26**

Direct Costs:	
General Fund	7,453,243.86
Less: Capital Outlay	237,770.25
Less: Facilities Acquisition	199,636.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	514,679.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,530,516.69**

Special Education Indirect Cost Rate: **10.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 51060

Report R0416

Onekama Consolidated Schools
5016 Main Street
Onekama MI 49675-9701

Indirect Costs (Operations & Maintenance):	
General Fund	385,791.55
Less: Capital Outlay	3,199.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**382,591.72**

Direct Costs:	
General Fund	3,645,816.39
Less: Capital Outlay	25,338.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	154,358.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,774,836.62**

Special Education Indirect Cost Rate: **10.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 51070

Report R0416

Manistee Area Schools
550 Maple Street
Manistee MI 49660-1821

Indirect Costs (Operations & Maintenance):	
General Fund	1,863,834.59
Less: Capital Outlay	12,710.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,851,124.01**

Direct Costs:	
General Fund	11,703,611.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	560,757.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,264,369.44**

Special Education Indirect Cost Rate: **15.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 51903

Report R0416

Casman Alternative Academy
1710 Merkey Road
Manistee MI 49660-9180

Indirect Costs (Operations & Maintenance):	
General Fund	26,465.06
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**26,465.06**

Direct Costs:	
General Fund	703,525.98
Less: Capital Outlay	4,700.00
Less: Facilities Acquisition	12,830.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**685,995.98**

Special Education Indirect Cost Rate: **3.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 51904

Report R0416

Shoreline Academy of Business & Trades
772 E. Parkdale Avenue
Manistee MI 49660-9110

Indirect Costs (Operations & Maintenance):	
General Fund	400.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**400.00**

Direct Costs:	
General Fund	167,808.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**167,808.01**

Special Education Indirect Cost Rate: **0.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 52015

Report R0416

N.I.C.E. Community Schools
300 Westwood Drive
Ishpeming MI 49849

Indirect Costs (Operations & Maintenance):	
General Fund	950,691.54
Less: Capital Outlay	12,053.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,801.74
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**942,439.33**

Direct Costs:	
General Fund	11,005,720.85
Less: Capital Outlay	189,982.35
Less: Facilities Acquisition	34,398.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	268,912.38
Less: Capital Outlay	473.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,049,779.43**

Special Education Indirect Cost Rate: **8.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 52040

Report R0416

Gwinn Area Community Schools
PO Box 447
Gwinn MI 49841

Indirect Costs (Operations & Maintenance):	
General Fund	1,358,516.85
Less: Capital Outlay	7,769.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,350,746.93**

Direct Costs:	
General Fund	10,073,261.64
Less: Capital Outlay	171,533.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	471,349.73
Less: Capital Outlay	14,846.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,358,231.95**

Special Education Indirect Cost Rate: **13.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 52090

Report R0416

Negaunee Public Schools
101 S. Pioneer Avenue
Negaunee MI 49866-1694

Indirect Costs (Operations & Maintenance):	
General Fund	1,028,698.00
Less: Capital Outlay	1,495.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	132.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,027,335.00**

Direct Costs:	
General Fund	9,784,935.00
Less: Capital Outlay	120,734.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	419,119.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,083,320.00**

Special Education Indirect Cost Rate: **10.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 52100

Report R0416

Powell Township Schools
P.O. Box 160
Big Bay MI 49808-0160

Indirect Costs (Operations & Maintenance):	
General Fund	74,012.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,638.05
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**75,650.77**

Direct Costs:	
General Fund	673,955.67
Less: Capital Outlay	1,998.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	36,596.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**708,553.77**

Special Education Indirect Cost Rate: **10.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 52110

Report R0416

Republic-Michigamme Schools
Rural Route 1, Box 201a
Republic MI 49879-9751

Indirect Costs (Operations & Maintenance):	
General Fund	244,256.78
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**244,256.78**

Direct Costs:	
General Fund	1,511,575.01
Less: Capital Outlay	3,378.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	65,192.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,573,388.98**

Special Education Indirect Cost Rate: **15.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 52160

Report R0416

Wells Township School District
P.O. Box 108
Arnold MI 49819-0108

Indirect Costs (Operations & Maintenance):	
General Fund	40,672.32
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**40,672.32**

Direct Costs:	
General Fund	370,794.84
Less: Capital Outlay	100.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	20,853.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**391,548.03**

Special Education Indirect Cost Rate: **10.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 52170

Report R0416

Marquette Area Public Schools
1201 W. Fair Avenue
Marquette MI 49855-2668

Indirect Costs (Operations & Maintenance):	
General Fund	2,545,225.69
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	23,945.97
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,569,171.66**

Direct Costs:	
General Fund	24,035,741.81
Less: Capital Outlay	80,851.21
Less: Facilities Acquisition	358,844.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	771,598.96
Less: Capital Outlay	10,315.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**24,357,329.41**

Special Education Indirect Cost Rate: **10.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 52180

Report R0416

Ishpeming Public School District
319 E. Division Street
Ishpeming MI 49849-2005

Indirect Costs (Operations & Maintenance):	
General Fund	1,136,979.86
Less: Capital Outlay	9,753.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,127,225.93**

Direct Costs:	
General Fund	7,212,085.05
Less: Capital Outlay	86,605.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	262,955.06
Less: Capital Outlay	1,081.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,387,353.16**

Special Education Indirect Cost Rate: **15.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 52901

Report R0416

North Star Academy
P.O. Box 577
Ishpeming MI 49849-0577

Indirect Costs (Operations & Maintenance):	
General Fund	63,828.23
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**63,828.23**

Direct Costs:	
General Fund	473,693.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	4,889.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	10,673.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**479,477.33**

Special Education Indirect Cost Rate: **13.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 53010

Report R0416

Mason County Central Schools
300 W. Broadway Street
Scottville MI 49454-1095

Indirect Costs (Operations & Maintenance):	
General Fund	1,089,765.48
Less: Capital Outlay	6,682.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,787.31
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,088,870.79**

Direct Costs:	
General Fund	11,895,103.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	923,448.92
Less: Capital Outlay	23,497.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,795,055.05**

Special Education Indirect Cost Rate: **8.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 53020

Report R0416

Mason County Eastern Schools
18 S. Main Street
Custer MI 49405-9624

Indirect Costs (Operations & Maintenance):	
General Fund	398,655.36
Less: Capital Outlay	10,879.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**387,776.36**

Direct Costs:	
General Fund	3,972,881.78
Less: Capital Outlay	15,223.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	234,477.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,192,135.95**

Special Education Indirect Cost Rate: **9.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 53030

Report R0416

Free Soil Community Schools
8480 N. Democrat Street
Free Soil MI 49411-9601

Indirect Costs (Operations & Maintenance):	
General Fund	135,794.58
Less: Capital Outlay	12,137.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**123,656.64**

Direct Costs:	
General Fund	1,231,662.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	76,581.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,308,244.57**

Special Education Indirect Cost Rate: **9.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 53040

Report R0416

Ludington Area School District
809 E. Tinkham Avenue
Ludington MI 49431-1594

Indirect Costs (Operations & Maintenance):	
General Fund	2,113,992.04
Less: Capital Outlay	74,060.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,039,931.76**

Direct Costs:	
General Fund	17,156,130.08
Less: Capital Outlay	30,243.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	572,807.85
Less: Capital Outlay	6,218.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**17,692,475.59**

Special Education Indirect Cost Rate: **11.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 54010

Report R0416

Big Rapids Public Schools
21034 15 Mile Road
Big Rapids MI 49307-9225

Indirect Costs (Operations & Maintenance):	
General Fund	1,747,277.43
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,747,277.43**

Direct Costs:	
General Fund	13,464,929.08
Less: Capital Outlay	62,350.52
Less: Facilities Acquisition	324,238.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	964,397.10
Less: Capital Outlay	9,149.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,033,587.35**

Special Education Indirect Cost Rate: **12.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 54025

Report R0416

Chippewa Hills School District
3226 Arthur Road
Remus MI 49340-9541

Indirect Costs (Operations & Maintenance):	
General Fund	2,265,773.62
Less: Capital Outlay	125,918.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,139,855.58**

Direct Costs:	
General Fund	17,741,128.43
Less: Capital Outlay	211,218.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	969,961.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,499,872.31**

Special Education Indirect Cost Rate: **11.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 54040

Report R0416

Morley Stanwood Community Schools
4700 Northland Drive
Morley MI 49336-9522

Indirect Costs (Operations & Maintenance):	
General Fund	1,564,121.98
Less: Capital Outlay	34,260.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,529,861.79**

Direct Costs:	
General Fund	10,767,841.91
Less: Capital Outlay	207,349.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	550,654.00
Less: Capital Outlay	12,086.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,099,060.70**

Special Education Indirect Cost Rate: **13.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 54901

Report R0416

Crossroads Charter Academy
215 W. Spruce Street
Big Rapids MI 49307-1444

Indirect Costs (Operations & Maintenance):	
General Fund	413,842.32
Less: Capital Outlay	15,111.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**398,731.32**

Direct Costs:	
General Fund	3,179,966.96
Less: Capital Outlay	74,580.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	89,818.42
Less: Capital Outlay	750.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,194,454.66**

Special Education Indirect Cost Rate: **12.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 55010

Report R0416

Carney-Nadeau Public Schools
P.O. Box 68
Carney MI 49812-0068

Indirect Costs (Operations & Maintenance):	
General Fund	342,837.94
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**342,837.94**

Direct Costs:	
General Fund	1,660,459.62
Less: Capital Outlay	6,376.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	83,125.76
Less: Capital Outlay	690.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,736,518.67**

Special Education Indirect Cost Rate: **19.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 55100

Report R0416

Menominee Area Public Schools
1230 13th Street
Menominee MI 49858-2763

Indirect Costs (Operations & Maintenance):	
General Fund	1,570,066.54
Less: Capital Outlay	451.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,569,615.24**

Direct Costs:	
General Fund	12,558,758.05
Less: Capital Outlay	73,048.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	660,518.47
Less: Capital Outlay	54,103.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,092,124.40**

Special Education Indirect Cost Rate: **11.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 55115

Report R0416

North Central Area Schools
W3795 Highway US-2 & 41
Powers MI 49874-0601

Indirect Costs (Operations & Maintenance):	
General Fund	464,322.85
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**464,322.85**

Direct Costs:	
General Fund	4,094,655.27
Less: Capital Outlay	5,846.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	190,246.54
Less: Capital Outlay	52.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,279,003.38**

Special Education Indirect Cost Rate: **10.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 55120

Report R0416

Stephenson Area Public Schools
P.O. Box 509
Stephenson MI 49887-0509

Indirect Costs (Operations & Maintenance):	
General Fund	694,080.90
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**694,080.90**

Direct Costs:	
General Fund	5,892,327.83
Less: Capital Outlay	33,764.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	319,571.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,178,134.95**

Special Education Indirect Cost Rate: **11.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 55901

Report R0416

Nah Tah Wahsh Public School Academy
N14911 Hannahville Road B-1
Wilson MI 49896-9612

Indirect Costs (Operations & Maintenance):	
General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**0.00**

Direct Costs:	
General Fund	2,809,568.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	191,975.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,001,543.00**

Special Education Indirect Cost Rate: **0.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 56010

Report R0416

Midland Public Schools
600 E. Carpenter Street
Midland MI 48640-5417

Indirect Costs (Operations & Maintenance):	
General Fund	7,577,291.78
Less: Capital Outlay	78,430.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,498,861.34**

Direct Costs:	
General Fund	78,479,279.22
Less: Capital Outlay	795,733.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,046,514.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**79,730,060.57**

Special Education Indirect Cost Rate: **9.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 56020

Report R0416

Bullock Creek School District
1420 S. Badour Road
Midland MI 48640-9545

Indirect Costs (Operations & Maintenance):	
General Fund	1,489,624.34
Less: Capital Outlay	16,295.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,473,328.95**

Direct Costs:	
General Fund	14,685,406.30
Less: Capital Outlay	95,328.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	527,344.59
Less: Capital Outlay	7,146.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,110,275.72**

Special Education Indirect Cost Rate: **9.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 56030

Report R0416

Coleman Community School District
P.O. Box 522
Coleman MI 48618-0522

Indirect Costs (Operations & Maintenance):	
General Fund	931,897.09
Less: Capital Outlay	6,052.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**925,844.61**

Direct Costs:	
General Fund	6,232,338.91
Less: Capital Outlay	35,149.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	314,244.61
Less: Capital Outlay	9,958.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,501,475.09**

Special Education Indirect Cost Rate: **14.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 56050

Report R0416

Meridian Public Schools
3361 N. M-30
Sanford MI 48657-9533

Indirect Costs (Operations & Maintenance):	
General Fund	1,058,818.28
Less: Capital Outlay	37,928.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,020,889.46**

Direct Costs:	
General Fund	10,424,931.36
Less: Capital Outlay	79,710.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	507,059.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,852,280.07**

Special Education Indirect Cost Rate: **9.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 56901

Report R0416

Windover High School
32 S. Homer Road
Midland MI 48640-8383

Indirect Costs (Operations & Maintenance):	
General Fund	80,054.54
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**80,054.54**

Direct Costs:	
General Fund	680,282.95
Less: Capital Outlay	2,345.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	20,299.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**698,235.97**

Special Education Indirect Cost Rate: **11.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 56902

Report R0416

Midland Academy of Advanced & Creative S
4653 E. Bailey Bridge Road
Midland MI 48640-8542

Indirect Costs (Operations & Maintenance):	
General Fund	389,639.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**389,639.00**

Direct Costs:	
General Fund	1,374,299.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,374,299.00**

Special Education Indirect Cost Rate: **28.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 57020

Report R0416

Lake City Area School District
P.O. Box 900
Lake City MI 49651-0900

Indirect Costs (Operations & Maintenance):	
General Fund	797,035.14
Less: Capital Outlay	41,201.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**755,834.14**

Direct Costs:	
General Fund	8,086,590.29
Less: Capital Outlay	184,574.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	488,759.06
Less: Capital Outlay	20,199.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,370,575.49**

Special Education Indirect Cost Rate: **9.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 57030

Report R0416

McBain Rural Agricultural Schools
107 E. Maple Street
McBain MI 49657-9672

Indirect Costs (Operations & Maintenance):	
General Fund	754,526.01
Less: Capital Outlay	7,915.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**746,610.26**

Direct Costs:	
General Fund	6,574,662.50
Less: Capital Outlay	115,389.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	281,108.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,740,380.85**

Special Education Indirect Cost Rate: **11.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 58010

Report R0416

Monroe Public Schools
P.O. Box 733
Monroe MI 48162-0733

Indirect Costs (Operations & Maintenance):	
General Fund	6,370,059.52
Less: Capital Outlay	27,343.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,342,715.68**

Direct Costs:	
General Fund	47,962,101.79
Less: Capital Outlay	1,712,497.92
Less: Facilities Acquisition	10,440.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,315,851.53
Less: Capital Outlay	7,465.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**48,547,550.40**

Special Education Indirect Cost Rate: **13.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 58020

Report R0416

Airport Community School District
11270 Grafton Road
Carleton MI 48117-9392

Indirect Costs (Operations & Maintenance):	
General Fund	2,397,153.32
Less: Capital Outlay	7,235.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	820.41
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,390,738.28**

Direct Costs:	
General Fund	22,873,623.89
Less: Capital Outlay	627,746.69
Less: Facilities Acquisition	107,153.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,380,886.53
Less: Capital Outlay	20,697.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**23,498,912.27**

Special Education Indirect Cost Rate: **10.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 58030

Report R0416

Bedford Public Schools
1623 W Sterns Road
Temperance MI 48182-1554

Indirect Costs (Operations & Maintenance):	
General Fund	4,029,710.74
Less: Capital Outlay	110,095.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,450.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,922,065.35**

Direct Costs:	
General Fund	34,549,122.32
Less: Capital Outlay	593,336.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,330,828.25
Less: Capital Outlay	2,245.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**35,284,369.41**

Special Education Indirect Cost Rate: **11.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 58050

Report R0416

Dundee Community Schools
420 Ypsilanti Street
Dundee MI 48131-1152

Indirect Costs (Operations & Maintenance):	
General Fund	1,443,150.10
Less: Capital Outlay	26,133.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,417,016.39**

Direct Costs:	
General Fund	10,317,311.37
Less: Capital Outlay	173,879.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	572,536.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,715,969.30**

Special Education Indirect Cost Rate: **13.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 58070

Report R0416

Ida Public School District
3145 Prairie Street
Ida MI 48140-9778

Indirect Costs (Operations & Maintenance):	
General Fund	1,357,924.27
Less: Capital Outlay	117,212.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,240,711.28**

Direct Costs:	
General Fund	11,399,561.34
Less: Capital Outlay	325,875.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	592,634.65
Less: Capital Outlay	1,316.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,665,003.69**

Special Education Indirect Cost Rate: **10.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 58080

Report R0416

Jefferson Schools (Monroe)
2400 N. Dixie Highway
Monroe MI 48162-5291

Indirect Costs (Operations & Maintenance):	
General Fund	3,034,202.81
Less: Capital Outlay	29,563.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,004,638.82**

Direct Costs:	
General Fund	20,654,233.50
Less: Capital Outlay	436,686.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	761,283.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,978,829.66**

Special Education Indirect Cost Rate: **14.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 58090

Report R0416

Mason Consolidated Schools (Monroe)
2400 Mason Eagles Drive
Erie MI 48133-9318

Indirect Costs (Operations & Maintenance):	
General Fund	1,434,489.79
Less: Capital Outlay	76,395.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,358,094.59**

Direct Costs:	
General Fund	11,483,116.90
Less: Capital Outlay	369,309.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	691,533.58
Less: Capital Outlay	3,642.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,801,697.87**

Special Education Indirect Cost Rate: **11.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 58100

Report R0416

Summerfield School District
17555 Ida West Road
Petersburg MI 49270-9564

Indirect Costs (Operations & Maintenance):	
General Fund	651,798.03
Less: Capital Outlay	1,715.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**650,082.40**

Direct Costs:	
General Fund	5,232,417.97
Less: Capital Outlay	206,996.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	207,858.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,233,279.67**

Special Education Indirect Cost Rate: **12.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 58110

Report R0416

Whiteford Agricultural Schools
6655 Consear Road
Ottawa Lake MI 49267-9715

Indirect Costs (Operations & Maintenance):	
General Fund	578,851.09
Less: Capital Outlay	4,999.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**573,851.89**

Direct Costs:	
General Fund	5,190,042.30
Less: Capital Outlay	170,767.67
Less: Facilities Acquisition	18,677.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	190,825.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,191,423.31**

Special Education Indirect Cost Rate: **11.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 58901

Report R0416

New Bedford Academy
6315 Secor Road
Lambertville MI 48144-0286

Indirect Costs (Operations & Maintenance):	
General Fund	112,359.09
Less: Capital Outlay	4,800.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**107,559.09**

Direct Costs:	
General Fund	807,995.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	17,500.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**825,495.89**

Special Education Indirect Cost Rate: **13.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 59020

Report R0416

Carson City-Crystal Area Schools
P.O. Box 780
Carson City MI 48811-0780

Indirect Costs (Operations & Maintenance):	
General Fund	987,423.61
Less: Capital Outlay	4,941.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**982,482.46**

Direct Costs:	
General Fund	8,750,686.56
Less: Capital Outlay	63,291.73
Less: Facilities Acquisition	8,225.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	472,792.72
Less: Capital Outlay	511.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,151,451.06**

Special Education Indirect Cost Rate: **10.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 59045

Report R0416

Montabella Community Schools
P.O. Box 349
Edmore MI 48829-0349

Indirect Costs (Operations & Maintenance):	
General Fund	757,494.60
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**757,494.60**

Direct Costs:	
General Fund	7,383,685.94
Less: Capital Outlay	68,638.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	499,228.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,814,275.78**

Special Education Indirect Cost Rate: **9.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 59070

Report R0416

Greenville Public Schools
1414 W. Chase Road
Greenville MI 48838-1799

Indirect Costs (Operations & Maintenance):	
General Fund	2,466,045.99
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,466,045.99**

Direct Costs:	
General Fund	24,204,130.66
Less: Capital Outlay	75,320.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	962,448.29
Less: Capital Outlay	35,464.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,055,793.79**

Special Education Indirect Cost Rate: **9.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 59080

Report R0416

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake MI 49343-0079

Indirect Costs (Operations & Maintenance):	
General Fund	1,676,733.67
Less: Capital Outlay	19,541.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,657,192.34**

Direct Costs:	
General Fund	14,899,104.12
Less: Capital Outlay	205,757.35
Less: Facilities Acquisition	16,409.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	667,782.36
Less: Capital Outlay	2,327.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,342,392.44**

Special Education Indirect Cost Rate: **10.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 59090

Report R0416

Lakeview Community Schools (Montcalm)
123 5th Street
Lakeview MI 48850-9153

Indirect Costs (Operations & Maintenance):	
General Fund	1,289,122.41
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,289,122.41**

Direct Costs:	
General Fund	11,514,864.55
Less: Capital Outlay	43,040.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	602,357.67
Less: Capital Outlay	23,652.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,050,529.00**

Special Education Indirect Cost Rate: **10.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 59125

Report R0416

Central Montcalm Public Schools
P.O. Box 9
Stanton MI 48888-0009

Indirect Costs (Operations & Maintenance):	
General Fund	1,569,907.89
Less: Capital Outlay	32,360.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	16,511.38
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,554,058.79**

Direct Costs:	
General Fund	13,169,752.49
Less: Capital Outlay	293,572.80
Less: Facilities Acquisition	54,672.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	630,346.21
Less: Capital Outlay	1,970.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,449,883.04**

Special Education Indirect Cost Rate: **11.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 59150

Report R0416

Vestaburg Community Schools
7188 Avenue B
Vestaburg MI 48891-9502

Indirect Costs (Operations & Maintenance):	
General Fund	537,683.34
Less: Capital Outlay	12,477.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**525,206.20**

Direct Costs:	
General Fund	5,561,798.02
Less: Capital Outlay	106,212.24
Less: Facilities Acquisition	6,069.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	245,078.08
Less: Capital Outlay	10,354.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,684,240.26**

Special Education Indirect Cost Rate: **9.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 59901

Report R0416

Threshold Academy
904 Oak Drive
Greenville MI 48838-8230

Indirect Costs (Operations & Maintenance):	
General Fund	132,408.94
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**132,408.94**

Direct Costs:	
General Fund	1,351,105.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	92,263.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,443,369.46**

Special Education Indirect Cost Rate: **9.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 60010

Report R0416

Atlanta Community Schools
P.O. Box 619
Atlanta MI 49709-0619

Indirect Costs (Operations & Maintenance):	
General Fund	417,465.53
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**417,465.53**

Direct Costs:	
General Fund	3,572,911.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	170,411.61
Less: Capital Outlay	673.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,742,649.32**

Special Education Indirect Cost Rate: **11.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 60020

Report R0416

Hillman Community Schools
P.O. Box 518
Hillman MI 49746-0518

Indirect Costs (Operations & Maintenance):	
General Fund	460,374.09
Less: Capital Outlay	5,765.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**454,608.87**

Direct Costs:	
General Fund	3,773,285.92
Less: Capital Outlay	372.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	272,317.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,045,231.18**

Special Education Indirect Cost Rate: **11.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61010

Report R0416

Muskegon City School District
349 W. Webster Avenue
Muskegon MI 49440-1275

Indirect Costs (Operations & Maintenance):	
General Fund	6,429,400.26
Less: Capital Outlay	22,177.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,407,223.26**

Direct Costs:	
General Fund	57,060,110.97
Less: Capital Outlay	239,273.89
Less: Facilities Acquisition	71,254.41
Special Education Fund	372,163.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,177,639.72
Less: Capital Outlay	23,115.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**59,276,271.04**

Special Education Indirect Cost Rate: **10.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61020

Report R0416

Muskegon Heights School District
2603 Leahy Street
Muskegon Heights MI 49444-2121

Indirect Costs (Operations & Maintenance):	
General Fund	2,989,000.20
Less: Capital Outlay	613.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,765.51
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,992,152.35**

Direct Costs:	
General Fund	20,714,056.73
Less: Capital Outlay	56,438.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,452,605.62
Less: Capital Outlay	2,275.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,107,949.04**

Special Education Indirect Cost Rate: **13.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61060

Report R0416

Mona Shores Public School District
3374 McCracken Street
Norton Shores MI 49441-3696

Indirect Costs (Operations & Maintenance):	
General Fund	3,414,209.24
Less: Capital Outlay	46,409.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,367,799.69**

Direct Costs:	
General Fund	26,837,229.07
Less: Capital Outlay	475,044.26
Less: Facilities Acquisition	51,896.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,138,803.14
Less: Capital Outlay	5,212.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**27,443,879.00**

Special Education Indirect Cost Rate: **12.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61065

Report R0416

Oakridge Public Schools
275 S. Wolf Lake Road
Muskegon MI 49442-3029

Indirect Costs (Operations & Maintenance):	
General Fund	1,437,847.30
Less: Capital Outlay	30,399.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,407,447.90**

Direct Costs:	
General Fund	13,350,754.36
Less: Capital Outlay	60,499.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	743,035.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,033,290.79**

Special Education Indirect Cost Rate: **10.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61080

Report R0416

Fruitport Community Schools
3255 Pontaluna Road
Fruitport MI 49415-9600

Indirect Costs (Operations & Maintenance):	
General Fund	2,427,677.31
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,427,677.31**

Direct Costs:	
General Fund	23,964,628.45
Less: Capital Outlay	386,550.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	902,909.71
Less: Capital Outlay	61,952.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**24,419,034.93**

Special Education Indirect Cost Rate: **9.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61120

Report R0416

Holton Public Schools
P.O. Box 159
Holton MI 49425-0159

Indirect Costs (Operations & Maintenance):	
General Fund	883,374.15
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**883,374.15**

Direct Costs:	
General Fund	7,977,766.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	341,467.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,319,233.21**

Special Education Indirect Cost Rate: **10.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61180

Report R0416

Montague Area Public Schools
4882 Stanton Boulevard
Montague MI 49437-1040

Indirect Costs (Operations & Maintenance):	
General Fund	1,156,882.95
Less: Capital Outlay	28,249.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,128,633.18**

Direct Costs:	
General Fund	9,670,146.65
Less: Capital Outlay	177,344.90
Less: Facilities Acquisition	34,027.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	520,401.41
Less: Capital Outlay	14,492.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,964,683.33**

Special Education Indirect Cost Rate: **11.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61190

Report R0416

Orchard View Schools
2310 Marquette Avenue
Muskegon MI 49442-1498

Indirect Costs (Operations & Maintenance):	
General Fund	2,221,592.83
Less: Capital Outlay	3,921.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,217,670.97**

Direct Costs:	
General Fund	18,210,103.29
Less: Capital Outlay	158,254.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	830,816.72
Less: Capital Outlay	3,127.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,879,538.36**

Special Education Indirect Cost Rate: **11.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61210

Report R0416

Ravenna Public Schools
12322 Stafford Street
Ravenna MI 49451-9410

Indirect Costs (Operations & Maintenance):	
General Fund	983,213.57
Less: Capital Outlay	6,589.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**976,623.59**

Direct Costs:	
General Fund	8,028,688.88
Less: Capital Outlay	107,960.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	385,593.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,306,322.37**

Special Education Indirect Cost Rate: **11.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61220

Report R0416

Reeths-Puffer Schools
991 W. Giles Road
Muskegon MI 49445-1329

Indirect Costs (Operations & Maintenance):	
General Fund	3,405,451.43
Less: Capital Outlay	10,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,280.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,403,731.43**

Direct Costs:	
General Fund	29,562,658.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	325.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,195,640.02
Less: Capital Outlay	51.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**30,757,921.82**

Special Education Indirect Cost Rate: **11.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61230

Report R0416

North Muskegon Public Schools
1600 Mills Avenue
North Muskegon MI 49445-3014

Indirect Costs (Operations & Maintenance):	
General Fund	552,493.51
Less: Capital Outlay	979.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**551,513.58**

Direct Costs:	
General Fund	5,606,661.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	157,574.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,764,235.99**

Special Education Indirect Cost Rate: **9.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61240

Report R0416

Whitehall District Schools
541 E. Slocum Street
Whitehall MI 49461-1199

Indirect Costs (Operations & Maintenance):	
General Fund	1,434,531.63
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,434,531.63**

Direct Costs:	
General Fund	13,237,768.76
Less: Capital Outlay	122,622.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	555,752.02
Less: Capital Outlay	2,396.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,668,501.95**

Special Education Indirect Cost Rate: **10.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61901

Report R0416

Tri-Valley Academy
2140 Valley Street
Muskegon MI 49444-1261

Indirect Costs (Operations & Maintenance):	
General Fund	432,211.49
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	27,298.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**459,510.29**

Direct Costs:	
General Fund	2,304,244.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	150,894.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,455,138.51**

Special Education Indirect Cost Rate: **18.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61902

Report R0416

Timberland Academy
2574 McLaughlin Road
Muskegon MI 49442-4439

Indirect Costs (Operations & Maintenance):	
General Fund	1,021,987.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,021,987.00**

Direct Costs:	
General Fund	3,589,497.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	195,867.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,785,364.00**

Special Education Indirect Cost Rate: **27.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61903

Report R0416

Muskegon Technical Academy
2900 E. Apple
Muskegon MI 49442-4504

Indirect Costs (Operations & Maintenance):	
General Fund	179,820.08
Less: Capital Outlay	47,571.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**132,248.10**

Direct Costs:	
General Fund	1,872,563.13
Less: Capital Outlay	168,863.22
Less: Facilities Acquisition	375,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	84,340.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,413,040.66**

Special Education Indirect Cost Rate: **9.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 61904

Report R0416

Three Oaks Public School Academy
1212 Kingsley
Muskegon MI 49442-4025

Indirect Costs (Operations & Maintenance):	
General Fund	139,311.44
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**139,311.44**

Direct Costs:	
General Fund	1,035,439.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	330,051.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**705,388.27**

Special Education Indirect Cost Rate: **19.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 62040

Report R0416

Fremont Public School District
220 W. Pine Street
Fremont MI 49412-1595

Indirect Costs (Operations & Maintenance):	
General Fund	1,738,130.67
Less: Capital Outlay	9,912.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,728,218.42**

Direct Costs:	
General Fund	18,690,619.21
Less: Capital Outlay	178,741.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	754,133.97
Less: Capital Outlay	10,602.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,255,408.81**

Special Education Indirect Cost Rate: **8.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 62050

Report R0416

Grant Public School District
148 S. Elder Avenue
Grant MI 49327-9359

Indirect Costs (Operations & Maintenance):	
General Fund	1,652,263.67
Less: Capital Outlay	20,666.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	548.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,632,144.90**

Direct Costs:	
General Fund	15,537,595.81
Less: Capital Outlay	154,843.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	634,530.05
Less: Capital Outlay	2,161.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,015,121.34**

Special Education Indirect Cost Rate: **10.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 62060

Report R0416

Hesperia Community Schools
P.O. Box 338
Hesperia MI 49421-0338

Indirect Costs (Operations & Maintenance):	
General Fund	851,043.60
Less: Capital Outlay	12,974.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,598.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**846,667.91**

Direct Costs:	
General Fund	9,223,813.23
Less: Capital Outlay	56,987.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	413,698.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,580,523.78**

Special Education Indirect Cost Rate: **8.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 62070

Report R0416

Newaygo Public School District
P.O. Box 820
Newaygo MI 49337-0820

Indirect Costs (Operations & Maintenance):	
General Fund	1,359,066.05
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,359,066.05**

Direct Costs:	
General Fund	16,694,309.23
Less: Capital Outlay	241,536.57
Less: Facilities Acquisition	160,470.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	494,289.07
Less: Capital Outlay	7,004.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,779,586.96**

Special Education Indirect Cost Rate: **8.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 62090

Report R0416

White Cloud Public Schools
P.O. Box 1003
White Cloud MI 49349-1003

Indirect Costs (Operations & Maintenance):	
General Fund	1,111,644.84
Less: Capital Outlay	2,265.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	23,013.34
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,132,392.74**

Direct Costs:	
General Fund	11,617,561.80
Less: Capital Outlay	558,917.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	607,439.39
Less: Capital Outlay	24,578.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,641,505.63**

Special Education Indirect Cost Rate: **9.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 62470

Report R0416

Big Jackson School District
4020 East 13 Mile Road
Paris MI 49338-9625

Indirect Costs (Operations & Maintenance):	
General Fund	58,057.48
Less: Capital Outlay	29,733.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**28,323.52**

Direct Costs:	
General Fund	326,155.47
Less: Capital Outlay	50,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**276,155.47**

Special Education Indirect Cost Rate: **10.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63010

Report R0416

Birmingham City School District
550 W. Merrill Street
Birmingham MI 48009-1443

Indirect Costs (Operations & Maintenance):	
General Fund	12,406,071.43
Less: Capital Outlay	69,768.10
Special Education Fund	93,340.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,429,643.33**

Direct Costs:	
General Fund	85,352,554.08
Less: Capital Outlay	589,141.76
Less: Facilities Acquisition	0.00
Special Education Fund	5,128,986.09
Less: Capital Outlay	392,822.47
Less: Facilities Acquisition	0.00
School Lunch Fund	2,473,697.71
Less: Capital Outlay	25,865.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**91,947,408.39**

Special Education Indirect Cost Rate: **13.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63020

Report R0416

Ferndale Public Schools
2920 Burdette
Ferndale MI 48220-2356

Indirect Costs (Operations & Maintenance):	
General Fund	5,248,907.36
Less: Capital Outlay	13,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,776.21
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,243,283.57**

Direct Costs:	
General Fund	31,422,303.07
Less: Capital Outlay	217,285.85
Less: Facilities Acquisition	19,844.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	996,578.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**32,181,751.00**

Special Education Indirect Cost Rate: **16.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63030

Report R0416

Pontiac City School District
47200 Woodward
Pontiac MI 48342-5008

Indirect Costs (Operations & Maintenance):	
General Fund	12,586,783.11
Less: Capital Outlay	37,771.53
Special Education Fund	437,127.31
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,986,138.89**

Direct Costs:	
General Fund	102,034,873.36
Less: Capital Outlay	171,373.62
Less: Facilities Acquisition	50,000.00
Special Education Fund	6,364,497.01
Less: Capital Outlay	965.97
Less: Facilities Acquisition	0.00
School Lunch Fund	4,188,879.06
Less: Capital Outlay	29,612.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**112,336,296.85**

Special Education Indirect Cost Rate: **11.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63040

Report R0416

School District of the City of Royal Oak
1123 Lexington Boulevard
Royal Oak MI 48073-2438

Indirect Costs (Operations & Maintenance):	
General Fund	6,733,688.02
Less: Capital Outlay	115,243.73
Special Education Fund	495,903.49
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,114,347.78**

Direct Costs:	
General Fund	52,579,670.57
Less: Capital Outlay	589,809.13
Less: Facilities Acquisition	0.00
Special Education Fund	3,289,065.26
Less: Capital Outlay	37,023.93
Less: Facilities Acquisition	0.00
School Lunch Fund	1,335,632.53
Less: Capital Outlay	27,214.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**56,550,320.99**

Special Education Indirect Cost Rate: **12.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63050

Report R0416

Berkley School District
2211 Oakshire Street
Berkley MI 48072-1290

Indirect Costs (Operations & Maintenance):	
General Fund	3,805,205.41
Less: Capital Outlay	190.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,805,014.61**

Direct Costs:	
General Fund	33,816,763.90
Less: Capital Outlay	77,357.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	707,948.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**34,447,354.43**

Special Education Indirect Cost Rate: **11.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63060

Report R0416

Southfield Public School District
24661 Lahser Road
Southfield MI 48034-3238

Indirect Costs (Operations & Maintenance):	
General Fund	13,969,765.91
Less: Capital Outlay	43,989.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**13,925,776.06**

Direct Costs:	
General Fund	108,200,039.58
Less: Capital Outlay	1,092,549.51
Less: Facilities Acquisition	665,044.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,488,618.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**108,931,063.47**

Special Education Indirect Cost Rate: **12.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63070

Report R0416

Avondale School District
260 S. Squirrel Road
Auburn Hills MI 48326-3255

Indirect Costs (Operations & Maintenance):	
General Fund	3,303,858.17
Less: Capital Outlay	3,053.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,300,804.68**

Direct Costs:	
General Fund	31,239,199.07
Less: Capital Outlay	25,188.05
Less: Facilities Acquisition	38,763.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	798,591.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**31,973,839.31**

Special Education Indirect Cost Rate: **10.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63080

Report R0416

Bloomfield Hills School District
PO Box 816
Bloomfield Hills MI 48303-0816

Indirect Costs (Operations & Maintenance):	
General Fund	8,674,683.30
Less: Capital Outlay	145,656.26
Special Education Fund	1,063,971.71
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,592,998.75**

Direct Costs:	
General Fund	64,395,270.42
Less: Capital Outlay	1,215,984.60
Less: Facilities Acquisition	1,051,538.53
Special Education Fund	7,772,603.66
Less: Capital Outlay	1,165.00
Less: Facilities Acquisition	38,187.52
School Lunch Fund	2,269,589.15
Less: Capital Outlay	2,575.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**72,128,012.58**

Special Education Indirect Cost Rate: **13.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63090

Report R0416

Clarenceville School District
20210 Middlebelt Road
Livonia MI 48152-2002

Indirect Costs (Operations & Maintenance):	
General Fund	1,940,863.96
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,940,863.96**

Direct Costs:	
General Fund	15,260,930.82
Less: Capital Outlay	169,945.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	499,323.98
Less: Capital Outlay	4,041.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,586,267.62**

Special Education Indirect Cost Rate: **12.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63100

Report R0416

Novi Community School District
25345 Taft Road
Novi MI 48374-2423

Indirect Costs (Operations & Maintenance):	
General Fund	5,768,977.94
Less: Capital Outlay	41,433.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,727,544.70**

Direct Costs:	
General Fund	52,907,329.07
Less: Capital Outlay	225,778.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,136,444.03
Less: Capital Outlay	28,934.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**54,789,061.10**

Special Education Indirect Cost Rate: **10.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63110

Report R0416

Oxford Area Community Schools
105 Pontiac Street
Oxford MI 48371-4863

Indirect Costs (Operations & Maintenance):	
General Fund	3,119,966.01
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	36,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,155,966.01**

Direct Costs:	
General Fund	27,076,703.84
Less: Capital Outlay	50,726.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	939,409.33
Less: Capital Outlay	6,719.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**27,958,666.56**

Special Education Indirect Cost Rate: **11.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63130

Report R0416

Hazel Park City School District
23136 Hughes Avenue
Hazel Park MI 48030-1500

Indirect Costs (Operations & Maintenance):	
General Fund	6,766,267.58
Less: Capital Outlay	20,050.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,746,217.58**

Direct Costs:	
General Fund	45,887,286.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	2,999,644.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,574,539.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**44,462,180.92**

Special Education Indirect Cost Rate: **15.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63140

Report R0416

Madison Public Schools (Oakland)
25421 Alger Street
Madison Heights MI 48071-3921

Indirect Costs (Operations & Maintenance):	
General Fund	2,504,043.47
Less: Capital Outlay	21,655.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,482,387.64**

Direct Costs:	
General Fund	14,909,608.68
Less: Capital Outlay	5,219.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	689,481.82
Less: Capital Outlay	1,545.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,592,325.64**

Special Education Indirect Cost Rate: **15.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63150

Report R0416

Troy School District
4400 Livernois Road
Troy MI 48098-4799

Indirect Costs (Operations & Maintenance):	
General Fund	12,542,220.78
Less: Capital Outlay	131,729.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	53,548.00
Less: Capital Outlay	53,548.00
Total Indirect (less Capital)	**12,410,491.44**

Direct Costs:	
General Fund	111,443,205.24
Less: Capital Outlay	372,490.75
Less: Facilities Acquisition	607,736.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,988,503.16
Less: Capital Outlay	27,989.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**113,423,492.31**

Special Education Indirect Cost Rate: **10.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63160

Report R0416

West Bloomfield School District
5810 Commerce Road
West Bloomfield MI 48324-3200

Indirect Costs (Operations & Maintenance):	
General Fund	6,204,745.69
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,204,745.69**

Direct Costs:	
General Fund	58,777,905.69
Less: Capital Outlay	510,934.73
Less: Facilities Acquisition	0.00
Special Education Fund	2,080,454.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,797,059.59
Less: Capital Outlay	9,172.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**62,135,312.62**

Special Education Indirect Cost Rate: **9.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63180

Report R0416

Brandon School District
1025 S. Ortonville Road
Ortonville MI 48462-8547

Indirect Costs (Operations & Maintenance):	
General Fund	3,160,841.43
Less: Capital Outlay	6,130.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,154,710.83**

Direct Costs:	
General Fund	23,392,587.91
Less: Capital Outlay	70,132.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	818,196.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**24,140,651.46**

Special Education Indirect Cost Rate: **13.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63190

Report R0416

Clarkston Community School District
P.O. Box 1050
Clarkston MI 48347-1050

Indirect Costs (Operations & Maintenance):	
General Fund	6,625,013.31
Less: Capital Outlay	23,867.47
Special Education Fund	391,640.82
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,992,786.66**

Direct Costs:	
General Fund	52,226,990.03
Less: Capital Outlay	119,431.83
Less: Facilities Acquisition	196,666.67
Special Education Fund	2,883,220.82
Less: Capital Outlay	10,042.32
Less: Facilities Acquisition	0.00
School Lunch Fund	1,898,020.80
Less: Capital Outlay	81,809.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**56,600,281.06**

Special Education Indirect Cost Rate: **12.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63200

Report R0416

Farmington Public School District
32500 Shiawassee Street
Farmington MI 48336-2363

Indirect Costs (Operations & Maintenance):	
General Fund	17,838,550.05
Less: Capital Outlay	388,256.89
Special Education Fund	266,064.19
Less: Capital Outlay	0.00
School Lunch Fund	538.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**17,716,896.15**

Direct Costs:	
General Fund	117,744,115.01
Less: Capital Outlay	1,627,067.49
Less: Facilities Acquisition	0.00
Special Education Fund	9,049,991.17
Less: Capital Outlay	36,167.80
Less: Facilities Acquisition	1,001,505.46
School Lunch Fund	3,199,308.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**127,328,673.46**

Special Education Indirect Cost Rate: **13.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63210

Report R0416

Holly Area School District
111 College Street
Holly MI 48442-1720

Indirect Costs (Operations & Maintenance):	
General Fund	4,070,171.22
Less: Capital Outlay	80,364.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,600.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,999,406.76**

Direct Costs:	
General Fund	30,572,622.62
Less: Capital Outlay	366,009.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,226,816.62
Less: Capital Outlay	4,017.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**31,429,412.53**

Special Education Indirect Cost Rate: **12.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63220

Report R0416

Huron Valley Schools
2390 S. Milford Road
Highland MI 48357-4934

Indirect Costs (Operations & Maintenance):	
General Fund	8,707,041.12
Less: Capital Outlay	159,362.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**8,547,678.95**

Direct Costs:	
General Fund	77,315,375.01
Less: Capital Outlay	647,970.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,506,685.80
Less: Capital Outlay	5,237.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**79,168,853.81**

Special Education Indirect Cost Rate: **10.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63230

Report R0416

Lake Orion Community Schools
315 N. Lapeer Street
Lake Orion MI 48362-3165

Indirect Costs (Operations & Maintenance):	
General Fund	6,339,101.91
Less: Capital Outlay	51,848.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	46,434.90
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,333,688.81**

Direct Costs:	
General Fund	57,087,712.99
Less: Capital Outlay	190,322.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,945,341.08
Less: Capital Outlay	85,562.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**58,757,169.05**

Special Education Indirect Cost Rate: **10.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63240

Report R0416

South Lyon Community Schools
345 S. Warren Street
South Lyon MI 48178-1317

Indirect Costs (Operations & Maintenance):	
General Fund	5,877,248.90
Less: Capital Outlay	49,876.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,827,372.29**

Direct Costs:	
General Fund	42,098,038.25
Less: Capital Outlay	157,461.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,377,162.39
Less: Capital Outlay	18,455.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**43,299,283.87**

Special Education Indirect Cost Rate: **13.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63250

Report R0416

Oak Park City School District
13900 Granzon Street
Oak Park MI 48237-2756

Indirect Costs (Operations & Maintenance):	
General Fund	5,916,955.80
Less: Capital Outlay	223,324.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,693,630.97**

Direct Costs:	
General Fund	34,607,583.40
Less: Capital Outlay	139,455.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,219,997.55
Less: Capital Outlay	21,957.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**35,666,167.58**

Special Education Indirect Cost Rate: **15.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63260

Report R0416

Rochester Community School District
501 W. University Drive
Rochester MI 48307-1944

Indirect Costs (Operations & Maintenance):	
General Fund	13,817,009.30
Less: Capital Outlay	152,093.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	272.93
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**13,665,188.95**

Direct Costs:	
General Fund	108,185,841.29
Less: Capital Outlay	556,504.63
Less: Facilities Acquisition	11,136.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,633,955.43
Less: Capital Outlay	16,845.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**111,235,310.56**

Special Education Indirect Cost Rate: **12.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63270

Report R0416

Clawson City School District
626 Phillips Avenue
Clawson MI 48017-1589

Indirect Costs (Operations & Maintenance):	
General Fund	1,720,245.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,362.12
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,723,607.84**

Direct Costs:	
General Fund	12,046,760.38
Less: Capital Outlay	47,027.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	422,538.57
Less: Capital Outlay	5,538.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,416,733.15**

Special Education Indirect Cost Rate: **13.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63280

Report R0416

Lamphere Public Schools
31201 Dorchester Street
Madison Heights MI 48071-1099

Indirect Costs (Operations & Maintenance):	
General Fund	3,471,545.32
Less: Capital Outlay	0.00
Special Education Fund	44,040.75
Less: Capital Outlay	34,458.57
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,481,127.50**

Direct Costs:	
General Fund	21,847,428.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	2,506,172.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	790,493.23
Less: Capital Outlay	7,525.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,136,568.56**

Special Education Indirect Cost Rate: **13.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63290

Report R0416

Walled Lake Consolidated Schools
850 Ladd Road, Building D
Walled Lake MI 48390-3019

Indirect Costs (Operations & Maintenance):	
General Fund	13,851,790.25
Less: Capital Outlay	27,196.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**13,824,593.83**

Direct Costs:	
General Fund	127,744,423.46
Less: Capital Outlay	1,792,130.71
Less: Facilities Acquisition	25,490.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,358,709.87
Less: Capital Outlay	125,594.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**129,159,917.81**

Special Education Indirect Cost Rate: **10.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63300

Report R0416

Waterford School District
6020 Pontiac Lake Road
Waterford MI 48327-1847

Indirect Costs (Operations & Maintenance):	
General Fund	11,431,261.34
Less: Capital Outlay	141,033.92
Special Education Fund	140,606.98
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**11,430,834.40**

Direct Costs:	
General Fund	83,890,912.72
Less: Capital Outlay	797,744.26
Less: Facilities Acquisition	0.00
Special Education Fund	8,935,683.95
Less: Capital Outlay	179,697.49
Less: Facilities Acquisition	164,000.00
School Lunch Fund	3,797,731.96
Less: Capital Outlay	12,472.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**95,470,414.88**

Special Education Indirect Cost Rate: **11.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63901

Report R0416

AGBU Alex-Marie Manoogian School
22001 Northwestern Highway
Southfield MI 48075-4001

Indirect Costs (Operations & Maintenance):	
General Fund	243,466.04
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**243,466.04**

Direct Costs:	
General Fund	2,317,352.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,317,352.46**

Special Education Indirect Cost Rate: **10.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63902

Report R0416

Academy of Oak Park
21700 Marlow Street
Oak Park MI 48237-2604

Indirect Costs (Operations & Maintenance):	
General Fund	2,849,005.93
Less: Capital Outlay	2,954.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,846,050.94**

Direct Costs:	
General Fund	7,781,158.02
Less: Capital Outlay	12,803.45
Less: Facilities Acquisition	105,539.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,662,815.57**

Special Education Indirect Cost Rate: **37.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63903

Report R0416

Academy of Southfield
18330 George Washington Street
Southfield MI 48075-2785

Indirect Costs (Operations & Maintenance):	
General Fund	694,425.72
Less: Capital Outlay	8,159.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**686,266.01**

Direct Costs:	
General Fund	2,798,849.17
Less: Capital Outlay	5,039.70
Less: Facilities Acquisition	10,086.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,783,722.62**

Special Education Indirect Cost Rate: **24.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63904

Report R0416

Academy of Lathrup Village
27700 Southfield Road
Lathrup Village MI 48076-7901

Indirect Costs (Operations & Maintenance):	
General Fund	937,779.99
Less: Capital Outlay	3,526.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**934,253.66**

Direct Costs:	
General Fund	2,612,802.16
Less: Capital Outlay	889.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,611,912.22**

Special Education Indirect Cost Rate: **35.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63906

Report R0416

Pontiac Academy for Excellence
196 Oakland Avenue
Pontiac MI 48343-1094

Indirect Costs (Operations & Maintenance):	
General Fund	1,163,956.00
Less: Capital Outlay	68,731.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,095,225.00**

Direct Costs:	
General Fund	4,128,370.00
Less: Capital Outlay	69,764.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	412,637.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,471,243.00**

Special Education Indirect Cost Rate: **24.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63907

Report R0416

Great Lakes Academy
46312 Woodward Avenue
Pontiac MI 48342-5006

Indirect Costs (Operations & Maintenance):	
General Fund	370,362.70
Less: Capital Outlay	136,890.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**233,472.16**

Direct Costs:	
General Fund	2,044,079.61
Less: Capital Outlay	24,898.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	149,004.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,168,185.29**

Special Education Indirect Cost Rate: **10.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63908

Report R0416

Academy of Michigan
20820 Greenfield
Oak Park MI 48237-3051

Indirect Costs (Operations & Maintenance):	
General Fund	776,478.36
Less: Capital Outlay	14,023.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**762,454.57**

Direct Costs:	
General Fund	2,847,434.14
Less: Capital Outlay	14,750.75
Less: Facilities Acquisition	53,251.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,779,432.39**

Special Education Indirect Cost Rate: **27.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63910

Report R0416

Edison-Oakland Public School Academy
22111 Woodward Avenue
Ferndale MI 48220-1812

Indirect Costs (Operations & Maintenance):	
General Fund	745,236.60
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**745,236.60**

Direct Costs:	
General Fund	5,966,432.42
Less: Capital Outlay	4,506.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	137,001.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,098,927.23**

Special Education Indirect Cost Rate: **12.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63911

Report R0416

Holly Academy
820 Academy Drive
Holly MI 48442-1546

Indirect Costs (Operations & Maintenance):	
General Fund	884,029.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**884,029.20**

Direct Costs:	
General Fund	3,119,554.67
Less: Capital Outlay	1,095.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,118,459.67**

Special Education Indirect Cost Rate: **28.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63912

Report R0416

Oakland International Academy
28650 11 Mile Road Bantry Suite
Farmington Hills MI 48336-1504

Indirect Costs (Operations & Maintenance):	
General Fund	426,143.88
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**426,143.88**

Direct Costs:	
General Fund	1,648,414.26
Less: Capital Outlay	28,958.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	58,948.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,678,404.43**

Special Education Indirect Cost Rate: **25.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63913

Report R0416

Walton Charter Academy
744 E. Walton Boulevard
Pontiac MI 48340-1361

Indirect Costs (Operations & Maintenance):	
General Fund	1,208,943.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,208,943.00**

Direct Costs:	
General Fund	3,590,052.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	129,472.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,719,524.00**

Special Education Indirect Cost Rate: **32.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63914

Report R0416

Advanced Technology Academy
7265 Calhoun
Dearborn MI 48126-1430

Indirect Costs (Operations & Maintenance):	
General Fund	559,603.00
Less: Capital Outlay	13,288.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**546,315.00**

Direct Costs:	
General Fund	2,083,682.00
Less: Capital Outlay	66,378.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,017,304.00**

Special Education Indirect Cost Rate: **27.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63915

Report R0416

Arts & Technology Academy of Pontiac
48980 Woodward
Pontiac MI 48342-5034

Indirect Costs (Operations & Maintenance):	
General Fund	858,857.59
Less: Capital Outlay	445.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**858,412.59**

Direct Costs:	
General Fund	2,405,412.30
Less: Capital Outlay	21,752.54
Less: Facilities Acquisition	8,385.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	163,605.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,538,879.75**

Special Education Indirect Cost Rate: **33.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63916

Report R0416

Academy of Waterford
3000 Sashabaw Road
Waterford MI 48329-4040

Indirect Costs (Operations & Maintenance):	
General Fund	477,178.98
Less: Capital Outlay	9,530.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**467,648.88**

Direct Costs:	
General Fund	976,225.09
Less: Capital Outlay	71,770.81
Less: Facilities Acquisition	40,715.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**863,738.73**

Special Education Indirect Cost Rate: **54.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 63917

Report R0416

Bradford Academy
26555 Franklin Road
Southfield MI 48065-5340

Indirect Costs (Operations & Maintenance):	
General Fund	453,860.31
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**453,860.31**

Direct Costs:	
General Fund	1,801,595.33
Less: Capital Outlay	206,879.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	78,278.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,672,994.82**

Special Education Indirect Cost Rate: **27.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 64040

Report R0416

Hart Public School District
301 W. Johnson Street
Hart MI 49420

Indirect Costs (Operations & Maintenance):	
General Fund	1,156,016.81
Less: Capital Outlay	1,799.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,154,216.86**

Direct Costs:	
General Fund	9,517,588.40
Less: Capital Outlay	80,156.62
Less: Facilities Acquisition	3,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	463,421.87
Less: Capital Outlay	1,449.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,895,904.65**

Special Education Indirect Cost Rate: **11.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 64070

Report R0416

Pentwater Public School District
600 E. Park Street
Pentwater MI 49449-9597

Indirect Costs (Operations & Maintenance):	
General Fund	258,317.47
Less: Capital Outlay	9,216.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**249,101.03**

Direct Costs:	
General Fund	2,188,446.06
Less: Capital Outlay	52,206.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	111,519.56
Less: Capital Outlay	28.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,247,730.96**

Special Education Indirect Cost Rate: **11.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 64080

Report R0416

Shelby Public Schools
525 N. State Street
Shelby MI 49455-9601

Indirect Costs (Operations & Maintenance):	
General Fund	1,702,882.37
Less: Capital Outlay	368,811.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,686.31
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,338,757.68**

Direct Costs:	
General Fund	14,258,373.23
Less: Capital Outlay	68,617.67
Less: Facilities Acquisition	176,154.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	556,203.93
Less: Capital Outlay	51,651.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,518,154.44**

Special Education Indirect Cost Rate: **9.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 64090

Report R0416

Walkerville Public Schools
180 E. Main Street
Walkerville MI 49459-0068

Indirect Costs (Operations & Maintenance):	
General Fund	453,021.19
Less: Capital Outlay	12,673.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**440,347.24**

Direct Costs:	
General Fund	3,214,429.45
Less: Capital Outlay	14,563.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	189,833.01
Less: Capital Outlay	3,498.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,386,199.96**

Special Education Indirect Cost Rate: **13.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 64901

Report R0416

Lakeshore Public Academy
6023 N. 72nd Avenue
Hart MI 49420-8414

Indirect Costs (Operations & Maintenance):	
General Fund	91,735.77
Less: Capital Outlay	276.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**91,459.07**

Direct Costs:	
General Fund	828,176.94
Less: Capital Outlay	43,671.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**784,505.19**

Special Education Indirect Cost Rate: **11.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 65045

Report R0416

West Branch-Rose City Area Schools
P.O. Box 308
West Branch MI 48661-0308

Indirect Costs (Operations & Maintenance):	
General Fund	2,063,315.35
Less: Capital Outlay	21,608.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,041,707.35**

Direct Costs:	
General Fund	18,565,395.21
Less: Capital Outlay	451,730.90
Less: Facilities Acquisition	16,666.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,043,923.50
Less: Capital Outlay	9,713.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,131,207.90**

Special Education Indirect Cost Rate: **10.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 66045

Report R0416

Ewen-Trout Creek Consolidated School Dis
14312 Airport Road
Ewen MI 49925-9756

Indirect Costs (Operations & Maintenance):	
General Fund	387,283.00
Less: Capital Outlay	2,042.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**385,241.00**

Direct Costs:	
General Fund	2,845,792.00
Less: Capital Outlay	32,059.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	184,277.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,998,010.00**

Special Education Indirect Cost Rate: **12.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 66050

Report R0416

Ontonagon Area Schools
301 Greenland Road
Ontonagon MI 49953-1495

Indirect Costs (Operations & Maintenance):	
General Fund	698,259.76
Less: Capital Outlay	5,109.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**693,150.37**

Direct Costs:	
General Fund	4,418,482.56
Less: Capital Outlay	71,371.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	242,316.14
Less: Capital Outlay	14,688.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,574,738.54**

Special Education Indirect Cost Rate: **15.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 66070

Report R0416

White Pine School District
P.O. Box 307
White Pine MI 49971-0307

Indirect Costs (Operations & Maintenance):	
General Fund	105,826.54
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**105,826.54**

Direct Costs:	
General Fund	459,930.00
Less: Capital Outlay	949.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**458,980.72**

Special Education Indirect Cost Rate: **23.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 67020

Report R0416

Evart Public Schools
P.O. Box 917
Evart MI 49631-0917

Indirect Costs (Operations & Maintenance):	
General Fund	921,843.32
Less: Capital Outlay	6,132.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**915,710.63**

Direct Costs:	
General Fund	8,633,204.72
Less: Capital Outlay	311,122.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	413,663.82
Less: Capital Outlay	9,368.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,726,378.04**

Special Education Indirect Cost Rate: **10.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 67050

Report R0416

Marion Public Schools
P.O. Box 0
Marion MI 49665-0715

Indirect Costs (Operations & Maintenance):	
General Fund	672,837.92
Less: Capital Outlay	144,146.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,400.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**539,091.37**

Direct Costs:	
General Fund	6,339,429.96
Less: Capital Outlay	16,049.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	216,393.36
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,539,773.84**

Special Education Indirect Cost Rate: **8.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 67055

Report R0416

Pine River Area Schools
17445 Pine River Road
Leroy MI 49655-8366

Indirect Costs (Operations & Maintenance):	
General Fund	1,089,540.21
Less: Capital Outlay	10,506.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,079,033.55**

Direct Costs:	
General Fund	8,952,777.85
Less: Capital Outlay	227,516.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	481,165.66
Less: Capital Outlay	15,874.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,190,552.51**

Special Education Indirect Cost Rate: **11.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 67060

Report R0416

Reed City Area Public Schools
829 S. Chestnut Street
Reed City MI 49677-1384

Indirect Costs (Operations & Maintenance):	
General Fund	1,648,440.48
Less: Capital Outlay	259,654.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,388,786.25**

Direct Costs:	
General Fund	12,986,231.07
Less: Capital Outlay	163,217.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	613,551.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,436,564.75**

Special Education Indirect Cost Rate: **10.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 68010

Report R0416

Mio-AuSable Schools
1110 W. 8th Street
Mio MI 48647

Indirect Costs (Operations & Maintenance):	
General Fund	524,478.32
Less: Capital Outlay	1,469.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**523,008.72**

Direct Costs:	
General Fund	6,167,928.25
Less: Capital Outlay	20,667.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	300,911.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,448,172.09**

Special Education Indirect Cost Rate: **8.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 68030

Report R0416

Fairview Area School District
1879 East Miller Road
Fairview MI 48621-8705

Indirect Costs (Operations & Maintenance):	
General Fund	248,147.66
Less: Capital Outlay	8,502.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**239,645.35**

Direct Costs:	
General Fund	2,649,969.39
Less: Capital Outlay	5,708.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	102,282.68
Less: Capital Outlay	5,136.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,741,407.82**

Special Education Indirect Cost Rate: **8.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 69020

Report R0416

Gaylord Community Schools
615 S. Elm Street
Gaylord MI 49735-1253

Indirect Costs (Operations & Maintenance):	
General Fund	2,537,834.44
Less: Capital Outlay	216,568.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,321,265.63**

Direct Costs:	
General Fund	22,984,018.73
Less: Capital Outlay	1,152,504.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,145,695.89
Less: Capital Outlay	13,916.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,963,293.79**

Special Education Indirect Cost Rate: **10.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 69030

Report R0416

Johannesburg-Lewiston Area Schools
10854 M-32
Johannesburg MI 49751-9622

Indirect Costs (Operations & Maintenance):	
General Fund	776,780.37
Less: Capital Outlay	1,380.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**775,399.71**

Direct Costs:	
General Fund	6,287,582.24
Less: Capital Outlay	81,245.79
Less: Facilities Acquisition	25,311.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	343,312.35
Less: Capital Outlay	712.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,523,624.40**

Special Education Indirect Cost Rate: **11.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 69040

Report R0416

Vanderbilt Area Schools
947 Donovan Street
Vanderbilt MI 49795-9773

Indirect Costs (Operations & Maintenance):	
General Fund	238,522.50
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**238,522.50**

Direct Costs:	
General Fund	2,044,672.61
Less: Capital Outlay	14,470.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	77,244.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,107,445.82**

Special Education Indirect Cost Rate: **11.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70010

Report R0416

Grand Haven Area Public Schools
1415 S. Beechtree Street
Grand Haven MI 49417-2843

Indirect Costs (Operations & Maintenance):	
General Fund	5,684,138.85
Less: Capital Outlay	181,503.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,284.51
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,512,919.50**

Direct Costs:	
General Fund	41,497,015.78
Less: Capital Outlay	374,686.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,524,690.19
Less: Capital Outlay	600.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**42,646,419.83**

Special Education Indirect Cost Rate: **12.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70020

Report R0416

Holland City School District
372 S. River Avenue
Holland MI 49423-3356

Indirect Costs (Operations & Maintenance):	
General Fund	4,353,811.28
Less: Capital Outlay	304,078.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	26,901.37
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,076,634.22**

Direct Costs:	
General Fund	40,554,299.78
Less: Capital Outlay	116,593.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,605,719.23
Less: Capital Outlay	25,567.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**42,017,857.54**

Special Education Indirect Cost Rate: **9.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70040

Report R0416

Allendale Public School District
6561 Lake Michigan Drive
Allendale MI 49401-9574

Indirect Costs (Operations & Maintenance):	
General Fund	1,675,938.77
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,675,938.77**

Direct Costs:	
General Fund	13,466,198.75
Less: Capital Outlay	153,929.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	497,779.16
Less: Capital Outlay	11,805.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,798,242.96**

Special Education Indirect Cost Rate: **12.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70070

Report R0416

West Ottawa Public School District
1138 136th Avenue
Holland MI 49424-8418

Indirect Costs (Operations & Maintenance):	
General Fund	5,329,757.15
Less: Capital Outlay	52,122.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,872.65
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,282,507.43**

Direct Costs:	
General Fund	53,868,807.96
Less: Capital Outlay	512,950.11
Less: Facilities Acquisition	0.00
Special Education Fund	851,340.13
Less: Capital Outlay	157,519.47
Less: Facilities Acquisition	0.00
School Lunch Fund	2,752,856.95
Less: Capital Outlay	13,119.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**56,789,415.50**

Special Education Indirect Cost Rate: **9.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70120

Report R0416

Coopersville Public School District
198 East Street
Coopersville MI 49404-1211

Indirect Costs (Operations & Maintenance):	
General Fund	2,173,470.72
Less: Capital Outlay	6,545.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,166,925.42**

Direct Costs:	
General Fund	15,415,445.82
Less: Capital Outlay	157,957.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	614,840.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,872,329.30**

Special Education Indirect Cost Rate: **13.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70175

Report R0416

Jenison Public Schools
8375 20th Avenue
Jenison MI 49428-9230

Indirect Costs (Operations & Maintenance):	
General Fund	2,928,045.70
Less: Capital Outlay	12,036.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	20,685.06
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,936,694.57**

Direct Costs:	
General Fund	34,731,330.24
Less: Capital Outlay	84,258.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,976,963.06
Less: Capital Outlay	12,483.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**36,611,551.49**

Special Education Indirect Cost Rate: **8.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70190

Report R0416

Hudsonville Public School District
3886 Van Buren Street
Hudsonville MI 49426-1038

Indirect Costs (Operations & Maintenance):	
General Fund	3,362,289.32
Less: Capital Outlay	56,290.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,305,998.73**

Direct Costs:	
General Fund	31,792,915.94
Less: Capital Outlay	622,099.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**31,170,816.76**

Special Education Indirect Cost Rate: **10.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70300

Report R0416

Spring Lake Public Schools
345 Hammond Street
Spring Lake MI 49456-2064

Indirect Costs (Operations & Maintenance):	
General Fund	2,215,074.09
Less: Capital Outlay	74,996.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,140,077.99**

Direct Costs:	
General Fund	14,788,183.85
Less: Capital Outlay	12,382.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	619,303.20
Less: Capital Outlay	6,752.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,388,351.80**

Special Education Indirect Cost Rate: **13.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70350

Report R0416

Zeeland Public Schools
P.O. Box 110
Zeeland MI 49464-0110

Indirect Costs (Operations & Maintenance):	
General Fund	4,324,806.05
Less: Capital Outlay	170,215.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,154,590.20**

Direct Costs:	
General Fund	33,443,712.77
Less: Capital Outlay	239,111.81
Less: Facilities Acquisition	36,922.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,476,744.87
Less: Capital Outlay	55,641.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**34,588,782.32**

Special Education Indirect Cost Rate: **12.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70901

Report R0416

Walden Green Montessori
17771 W. Spring Lake Road
Spring Lake MI 49456-1447

Indirect Costs (Operations & Maintenance):	
General Fund	60,779.15
Less: Capital Outlay	2,535.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**58,244.02**

Direct Costs:	
General Fund	659,745.73
Less: Capital Outlay	157.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**659,588.61**

Special Education Indirect Cost Rate: **8.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70902

Report R0416

West MI Academy of Arts & Academics
17350 Hazel Street
Spring Lake MI 49456-1222

Indirect Costs (Operations & Maintenance):	
General Fund	440,020.38
Less: Capital Outlay	287,820.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**152,200.32**

Direct Costs:	
General Fund	1,899,459.39
Less: Capital Outlay	16,796.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,882,662.45**

Special Education Indirect Cost Rate: **8.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70904

Report R0416

Black River Public School
491 Columbia Avenue
Holland MI 49423-4838

Indirect Costs (Operations & Maintenance):	
General Fund	311,817.36
Less: Capital Outlay	5,300.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**306,517.36**

Direct Costs:	
General Fund	2,670,140.30
Less: Capital Outlay	16,276.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	43,332.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,697,196.29**

Special Education Indirect Cost Rate: **11.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70905

Report R0416

Vanderbilt Charter Academy
301 W. 16th Street
Holland MI 49423-3417

Indirect Costs (Operations & Maintenance):	
General Fund	755,951.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**755,951.00**

Direct Costs:	
General Fund	2,583,429.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	80,715.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,664,144.00**

Special Education Indirect Cost Rate: **28.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 70906

Report R0416

Eagle Crest Charter Academy
11950 Riley Street
Holland MI 49424-8553

Indirect Costs (Operations & Maintenance):	
General Fund	982,466.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**982,466.00**

Direct Costs:	
General Fund	3,190,384.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,373.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,197,757.00**

Special Education Indirect Cost Rate: **30.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 71050

Report R0416

Onaway Area Community School District
P.O. Box 307
Onaway MI 49765-0307

Indirect Costs (Operations & Maintenance):	
General Fund	707,638.37
Less: Capital Outlay	23,133.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**684,505.15**

Direct Costs:	
General Fund	6,216,365.24
Less: Capital Outlay	52,584.53
Less: Facilities Acquisition	4,806.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	282,335.99
Less: Capital Outlay	3,017.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,438,292.75**

Special Education Indirect Cost Rate: **10.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 71060

Report R0416

Posen Consolidated School District
P.O. Box 187
Posen MI 49776-0187

Indirect Costs (Operations & Maintenance):	
General Fund	256,340.35
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**256,340.35**

Direct Costs:	
General Fund	2,153,911.07
Less: Capital Outlay	692.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	120,803.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,274,021.72**

Special Education Indirect Cost Rate: **11.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 71080

Report R0416

Rogers City Area Schools
251 W. Huron Avenue
Rogers City MI 49779-1337

Indirect Costs (Operations & Maintenance):	
General Fund	485,125.52
Less: Capital Outlay	1,537.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**483,587.56**

Direct Costs:	
General Fund	4,601,827.28
Less: Capital Outlay	12,794.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	167,373.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,756,406.04**

Special Education Indirect Cost Rate: **10.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 71902

Report R0416

Presque Isle Academy II
PO BOX 731
Onaway MI 49765-0731

Indirect Costs (Operations & Maintenance):	
General Fund	72,371.56
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**72,371.56**

Direct Costs:	
General Fund	205,484.82
Less: Capital Outlay	32,427.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**173,057.51**

Special Education Indirect Cost Rate: **41.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 72010

Report R0416

Gerrish-Higgins School District
P.O. Box 825
Roscommon MI 48653-0825

Indirect Costs (Operations & Maintenance):	
General Fund	1,403,052.83
Less: Capital Outlay	5,582.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,397,470.83**

Direct Costs:	
General Fund	12,758,930.97
Less: Capital Outlay	341,269.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	794,547.89
Less: Capital Outlay	6,820.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,205,388.54**

Special Education Indirect Cost Rate: **10.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 72020

Report R0416

Houghton Lake Community Schools
6001 W. Houghton Lake Drive
Houghton Lake MI 48629-9704

Indirect Costs (Operations & Maintenance):	
General Fund	1,466,167.95
Less: Capital Outlay	100.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	26,022.59
Less: Capital Outlay	8,704.00
Total Indirect (less Capital)	**1,483,385.56**

Direct Costs:	
General Fund	16,141,782.71
Less: Capital Outlay	53,639.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	725,341.54
Less: Capital Outlay	6,387.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,807,097.49**

Special Education Indirect Cost Rate: **8.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73010

Report R0416

Saginaw City School District
550 Millard Street
Saginaw MI 48607-1140

Indirect Costs (Operations & Maintenance):	
General Fund	11,101,380.33
Less: Capital Outlay	28,630.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	50,505.94
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**11,123,256.19**

Direct Costs:	
General Fund	99,188,832.17
Less: Capital Outlay	1,102,346.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,231,238.39
Less: Capital Outlay	63,187.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**102,254,535.88**

Special Education Indirect Cost Rate: **10.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73030

Report R0416

Carrollton School District
P.O. Box 517
Carrollton MI 48724-0517

Indirect Costs (Operations & Maintenance):	
General Fund	1,620,726.32
Less: Capital Outlay	62,863.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,557,863.32**

Direct Costs:	
General Fund	10,273,070.27
Less: Capital Outlay	55,826.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	466,615.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,683,858.87**

Special Education Indirect Cost Rate: **14.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73040

Report R0416

Saginaw Township Community Schools
P.O. Box 6278
Saginaw MI 48608-6278

Indirect Costs (Operations & Maintenance):	
General Fund	3,442,324.29
Less: Capital Outlay	15,559.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	48,455.80
Less: Capital Outlay	16,132.00
Total Indirect (less Capital)	**3,459,089.09**

Direct Costs:	
General Fund	31,524,089.73
Less: Capital Outlay	383,268.62
Less: Facilities Acquisition	135,550.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,984,768.82
Less: Capital Outlay	74,762.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**32,915,276.26**

Special Education Indirect Cost Rate: **10.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73080

Report R0416

Buena Vista School District
P.O. Box 14829
Saginaw MI 48601-0829

Indirect Costs (Operations & Maintenance):	
General Fund	1,782,480.87
Less: Capital Outlay	6,616.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,775,864.87**

Direct Costs:	
General Fund	12,705,922.03
Less: Capital Outlay	179.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	546,286.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,252,029.24**

Special Education Indirect Cost Rate: **13.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73110

Report R0416

Chesaning Union Schools
850 N. 4th Street
Chesaning MI 48616-1056

Indirect Costs (Operations & Maintenance):	
General Fund	1,395,493.15
Less: Capital Outlay	29,930.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,365,562.74**

Direct Costs:	
General Fund	13,245,265.39
Less: Capital Outlay	227,642.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	624,799.02
Less: Capital Outlay	94,420.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,548,001.03**

Special Education Indirect Cost Rate: **10.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73170

Report R0416

Birch Run Area School District
12400 Church Street
Birch Run MI 48415-8759

Indirect Costs (Operations & Maintenance):	
General Fund	1,430,100.46
Less: Capital Outlay	78,255.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,302.08
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,357,147.31**

Direct Costs:	
General Fund	12,283,016.56
Less: Capital Outlay	80,498.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	520,404.43
Less: Capital Outlay	700.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,722,222.21**

Special Education Indirect Cost Rate: **10.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73180

Report R0416

Bridgeport-Spaulding Community School Di
P.O. Box 657
Bridgeport MI 48722-0657

Indirect Costs (Operations & Maintenance):	
General Fund	2,498,927.71
Less: Capital Outlay	5,350.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,493,577.71**

Direct Costs:	
General Fund	17,291,063.56
Less: Capital Outlay	205,066.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	809,036.73
Less: Capital Outlay	64,764.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**17,830,269.47**

Special Education Indirect Cost Rate: **13.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73190

Report R0416

Frankenmuth School District
941 E. Genesee Street
Frankenmuth MI 48734-1229

Indirect Costs (Operations & Maintenance):	
General Fund	982,302.89
Less: Capital Outlay	21,158.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**961,144.62**

Direct Costs:	
General Fund	8,456,736.57
Less: Capital Outlay	149,657.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	442,109.16
Less: Capital Outlay	23,916.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,725,271.95**

Special Education Indirect Cost Rate: **11.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73200

Report R0416

Freeland Community School District
710 Powley Drive
Freeland MI 48623-8106

Indirect Costs (Operations & Maintenance):	
General Fund	1,348,101.04
Less: Capital Outlay	73,997.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,274,103.57**

Direct Costs:	
General Fund	9,750,131.81
Less: Capital Outlay	299,101.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	382,797.39
Less: Capital Outlay	10,700.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,823,127.52**

Special Education Indirect Cost Rate: **12.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73210

Report R0416

Hemlock Public School District
P.O. Box 260
Hemlock MI 48626-0260

Indirect Costs (Operations & Maintenance):	
General Fund	979,165.14
Less: Capital Outlay	5,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**973,765.14**

Direct Costs:	
General Fund	9,304,680.16
Less: Capital Outlay	30,020.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	293,524.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,568,183.69**

Special Education Indirect Cost Rate: **10.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73230

Report R0416

Merrill Community Schools
P.O. Box 488
Merrill MI 48637-0488

Indirect Costs (Operations & Maintenance):	
General Fund	573,385.66
Less: Capital Outlay	254.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**573,131.52**

Direct Costs:	
General Fund	5,574,495.41
Less: Capital Outlay	10,644.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	313,424.03
Less: Capital Outlay	1,618.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,875,656.31**

Special Education Indirect Cost Rate: **9.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73240

Report R0416

St. Charles Community Schools
891 W. Walnut Street
St. Charles MI 48655-1297

Indirect Costs (Operations & Maintenance):	
General Fund	741,988.45
Less: Capital Outlay	29,154.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,985.35
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**717,818.95**

Direct Costs:	
General Fund	8,559,658.83
Less: Capital Outlay	105,444.75
Less: Facilities Acquisition	52,310.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	362,148.03
Less: Capital Outlay	13,012.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,751,040.11**

Special Education Indirect Cost Rate: **8.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73255

Report R0416

Swan Valley School District
8380 O'Hern Road
Saginaw MI 48609-5118

Indirect Costs (Operations & Maintenance):	
General Fund	1,182,992.56
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,182,992.56**

Direct Costs:	
General Fund	10,519,855.00
Less: Capital Outlay	2,187.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	33,797.51
Less: Capital Outlay	19,026.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,532,438.14**

Special Education Indirect Cost Rate: **11.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73903

Report R0416

Academy for Technology & Enterprise
2102 Weiss Street
Saginaw MI 48602-5049

Indirect Costs (Operations & Maintenance):	
General Fund	255,993.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**255,993.00**

Direct Costs:	
General Fund	1,764,137.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,764,137.00**

Special Education Indirect Cost Rate: **14.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73905

Report R0416

Saginaw County Transition Academy
919 Veterans Memorial Parkway
Saginaw MI 48601-1432

Indirect Costs (Operations & Maintenance):	
General Fund	11,683.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**11,683.00**

Direct Costs:	
General Fund	177,152.68
Less: Capital Outlay	2,026.00
Less: Facilities Acquisition	641.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**174,485.68**

Special Education Indirect Cost Rate: **6.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73908

Report R0416

Saginaw Preparatory Academy
5173 Lodge Street
Saginaw MI 48601-6829

Indirect Costs (Operations & Maintenance):	
General Fund	183,160.53
Less: Capital Outlay	519.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**182,640.58**

Direct Costs:	
General Fund	2,196,901.68
Less: Capital Outlay	7,240.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	161,640.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,351,301.09**

Special Education Indirect Cost Rate: **7.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73909

Report R0416

Francis Reh PSA
2201 Owen Street
Saginaw MI 48601-3499

Indirect Costs (Operations & Maintenance):	
General Fund	391,120.75
Less: Capital Outlay	15,315.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**375,805.07**

Direct Costs:	
General Fund	1,950,321.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	153,916.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,104,238.79**

Special Education Indirect Cost Rate: **17.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 73910

Report R0416

North Saginaw Charter Academy
2332 Trautner Road
Saginaw MI 48604-9593

Indirect Costs (Operations & Maintenance):	
General Fund	1,009,556.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,009,556.00**

Direct Costs:	
General Fund	3,121,872.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	91,246.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,213,118.00**

Special Education Indirect Cost Rate: **31.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74010

Report R0416

Port Huron Area School District
P.O. Box 5013
Port Huron MI 48061-5013

Indirect Costs (Operations & Maintenance):	
General Fund	9,051,905.99
Less: Capital Outlay	3,973.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	22,156.65
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,070,089.24**

Direct Costs:	
General Fund	90,370,987.76
Less: Capital Outlay	188,036.99
Less: Facilities Acquisition	281,119.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,733,529.10
Less: Capital Outlay	147,355.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**92,488,004.13**

Special Education Indirect Cost Rate: **9.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74030

Report R0416

Algonac Community School District
1216 St. Clair Boulevard
Algonac MI 48001-1435

Indirect Costs (Operations & Maintenance):	
General Fund	2,088,913.06
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,088,913.06**

Direct Costs:	
General Fund	15,984,987.37
Less: Capital Outlay	88,793.38
Less: Facilities Acquisition	321,421.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,125,236.53
Less: Capital Outlay	67,226.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,632,782.11**

Special Education Indirect Cost Rate: **12.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74040

Report R0416

Capac Community School District
P.O. Box 700
Capac MI 48014-0700

Indirect Costs (Operations & Maintenance):	
General Fund	1,311,521.93
Less: Capital Outlay	8,739.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,302,781.99**

Direct Costs:	
General Fund	12,376,338.97
Less: Capital Outlay	210,400.56
Less: Facilities Acquisition	31,042.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	542,727.89
Less: Capital Outlay	10,029.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,667,593.94**

Special Education Indirect Cost Rate: **10.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74050

Report R0416

East China School District
1585 Meisner Road
East China MI 48054-4143

Indirect Costs (Operations & Maintenance):	
General Fund	5,540,494.18
Less: Capital Outlay	332,581.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,207,912.70**

Direct Costs:	
General Fund	39,850,797.57
Less: Capital Outlay	451,813.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,280,025.94
Less: Capital Outlay	18,044.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**40,660,966.36**

Special Education Indirect Cost Rate: **12.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74100

Report R0416

Marysville Public Schools
1111 Delaware Avenue
Marysville MI 48040-1566

Indirect Costs (Operations & Maintenance):	
General Fund	2,337,811.97
Less: Capital Outlay	52,864.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,284,947.77**

Direct Costs:	
General Fund	16,266,569.70
Less: Capital Outlay	68,569.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	488,156.00
Less: Capital Outlay	8,203.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,677,952.97**

Special Education Indirect Cost Rate: **13.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74120

Report R0416

Memphis Community Schools
P.O. Box 201
Memphis MI 48041-0201

Indirect Costs (Operations & Maintenance):	
General Fund	722,067.78
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**722,067.78**

Direct Costs:	
General Fund	6,871,830.61
Less: Capital Outlay	345,818.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	278,512.25
Less: Capital Outlay	3,073.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,801,451.14**

Special Education Indirect Cost Rate: **10.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74130

Report R0416

Yale Public Schools
198 School Drive
Yale MI 48097-3342

Indirect Costs (Operations & Maintenance):	
General Fund	1,886,045.02
Less: Capital Outlay	18,809.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,867,235.40**

Direct Costs:	
General Fund	13,747,567.83
Less: Capital Outlay	41,117.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	621,697.24
Less: Capital Outlay	8,299.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,319,847.73**

Special Education Indirect Cost Rate: **13.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74901

Report R0416

St. Clair County Learning Academy
2706 10th Avenue
Port Huron MI 48060-2811

Indirect Costs (Operations & Maintenance):	
General Fund	7,619.89
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,619.89**

Direct Costs:	
General Fund	313,116.60
Less: Capital Outlay	3,513.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	18,160.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**327,763.80**

Special Education Indirect Cost Rate: **2.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74902

Report R0416

Industrial Technology Academy
PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	6,276.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,276.00**

Direct Costs:	
General Fund	728,283.38
Less: Capital Outlay	2,643.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**725,640.38**

Special Education Indirect Cost Rate: **0.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74903

Report R0416

Landmark Academy
4800 Lapeer Road
Kimball MI 48074-1517

Indirect Costs (Operations & Maintenance):	
General Fund	391,222.05
Less: Capital Outlay	144,085.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**247,136.74**

Direct Costs:	
General Fund	2,263,730.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,263,730.02**

Special Education Indirect Cost Rate: **10.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74904

Report R0416

Health Careers Academy of St. Clair Coun
PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	6,653.34
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,653.34**

Direct Costs:	
General Fund	474,182.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**474,182.13**

Special Education Indirect Cost Rate: **1.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74905

Report R0416

Hospitality Academy of St. Clair County
PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	2,633.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,633.00**

Direct Costs:	
General Fund	430,677.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**430,677.32**

Special Education Indirect Cost Rate: **0.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74906

Report R0416

Blue Water Learning Academy
5202 Taft Road
Algonac MI 48001-4701

Indirect Costs (Operations & Maintenance):	
General Fund	1,407.01
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,407.01**

Direct Costs:	
General Fund	227,509.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**227,509.09**

Special Education Indirect Cost Rate: **0.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74907

Report R0416

Information Technology Academy of St. Cl
PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	3,515.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,515.00**

Direct Costs:	
General Fund	379,986.18
Less: Capital Outlay	12,173.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**367,813.18**

Special Education Indirect Cost Rate: **0.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74908

Report R0416

Academic Transitional Academy
1520 Michigan Road
Port Huron MI 48060-4750

Indirect Costs (Operations & Maintenance):	
General Fund	9,466.12
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,466.12**

Direct Costs:	
General Fund	401,014.80
Less: Capital Outlay	20,336.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**380,677.90**

Special Education Indirect Cost Rate: **2.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74909

Report R0416

Public Safety Academy of St. Clair
PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	4,012.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,012.00**

Direct Costs:	
General Fund	157,231.53
Less: Capital Outlay	4,900.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**152,331.04**

Special Education Indirect Cost Rate: **2.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 74910

Report R0416

St Clair Co. Academy of Style
PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	9,849.50
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,849.50**

Direct Costs:	
General Fund	209,378.53
Less: Capital Outlay	11,724.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**197,654.53**

Special Education Indirect Cost Rate: **4.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 75010

Report R0416

Sturgis Public Schools
106 W. West Street
Sturgis MI 49091

Indirect Costs (Operations & Maintenance):	
General Fund	1,961,085.18
Less: Capital Outlay	16,455.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	300.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,944,929.68**

Direct Costs:	
General Fund	19,327,591.19
Less: Capital Outlay	642,346.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	949,055.83
Less: Capital Outlay	15,402.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,618,898.72**

Special Education Indirect Cost Rate: **9.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 75020

Report R0416

Burr Oak Community School District
P.O. Box 337
Burr Oak, Mich MI 49030-0337

Indirect Costs (Operations & Maintenance):	
General Fund	304,656.29
Less: Capital Outlay	9,201.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**295,455.13**

Direct Costs:	
General Fund	2,158,325.92
Less: Capital Outlay	40,785.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	82,166.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,199,706.40**

Special Education Indirect Cost Rate: **13.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 75030

Report R0416

Centreville Public Schools
P.O. Box 158
Centreville MI 49032-0158

Indirect Costs (Operations & Maintenance):	
General Fund	782,881.30
Less: Capital Outlay	37,060.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**745,821.09**

Direct Costs:	
General Fund	6,135,283.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	76,969.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	389,309.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,447,624.12**

Special Education Indirect Cost Rate: **11.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 75040

Report R0416

Colon Community School District
400 Dallas Street
Colon MI 49040-9318

Indirect Costs (Operations & Maintenance):	
General Fund	699,060.40
Less: Capital Outlay	8,806.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,760.54
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**703,014.29**

Direct Costs:	
General Fund	6,081,047.42
Less: Capital Outlay	82,688.50
Less: Facilities Acquisition	2,887.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	350,544.19
Less: Capital Outlay	5,260.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,340,756.11**

Special Education Indirect Cost Rate: **11.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 75050

Report R0416

Constantine Public School District
664 Canaris St
Constantine MI 49042

Indirect Costs (Operations & Maintenance):	
General Fund	885,712.90
Less: Capital Outlay	6,299.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**879,413.90**

Direct Costs:	
General Fund	9,766,831.41
Less: Capital Outlay	76,612.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	481,296.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,171,515.44**

Special Education Indirect Cost Rate: **8.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 75060

Report R0416

Mendon Community School District
148 Kirby Road
Mendon MI 49072

Indirect Costs (Operations & Maintenance):	
General Fund	591,429.80
Less: Capital Outlay	8,835.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	300.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**582,894.40**

Direct Costs:	
General Fund	4,483,249.39
Less: Capital Outlay	15,256.60
Less: Facilities Acquisition	10,010.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	212,359.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,670,342.37**

Special Education Indirect Cost Rate: **12.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 75070

Report R0416

White Pigeon Community Schools
410 E. Prairie Avenue
White Pigeon MI 49099-8150

Indirect Costs (Operations & Maintenance):	
General Fund	643,468.84
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,505.62
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**646,974.46**

Direct Costs:	
General Fund	6,201,746.34
Less: Capital Outlay	18,291.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	291,037.51
Less: Capital Outlay	6,079.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,468,413.19**

Special Education Indirect Cost Rate: **10.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 75080

Report R0416

Three Rivers Community Schools
851 6th Avenue
Three Rivers MI 49093-9406

Indirect Costs (Operations & Maintenance):	
General Fund	3,165,567.02
Less: Capital Outlay	66,120.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,811.57
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,112,257.79**

Direct Costs:	
General Fund	20,164,969.06
Less: Capital Outlay	395,941.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	965,620.19
Less: Capital Outlay	2,150.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,732,497.26**

Special Education Indirect Cost Rate: **15.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 75100

Report R0416

Nottawa Community School
26438 M-86
Sturgis MI 49091-9319

Indirect Costs (Operations & Maintenance):	
General Fund	128,494.95
Less: Capital Outlay	15,970.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**112,524.66**

Direct Costs:	
General Fund	1,156,514.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	9,508.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,166,022.84**

Special Education Indirect Cost Rate: **9.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 76060

Report R0416

Brown City Community Schools
4349 Second St., PO Box 160
Brown City MI 48416-0160

Indirect Costs (Operations & Maintenance):	
General Fund	1,125,528.96
Less: Capital Outlay	9,103.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,116,425.41**

Direct Costs:	
General Fund	6,649,173.87
Less: Capital Outlay	16,611.65
Less: Facilities Acquisition	127,781.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	466,349.87
Less: Capital Outlay	56,507.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,914,622.86**

Special Education Indirect Cost Rate: **16.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 76070

Report R0416

Carsonville-Port Sanilac School District
100 N. Goetze Road
Carsonville MI 48419-9745

Indirect Costs (Operations & Maintenance):	
General Fund	534,642.25
Less: Capital Outlay	1,370.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**533,272.25**

Direct Costs:	
General Fund	3,958,263.90
Less: Capital Outlay	36,713.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	181,155.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,102,706.20**

Special Education Indirect Cost Rate: **13.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 76080

Report R0416

Croswell-Lexington Community Schools
5407 E. Peck Road
Croswell MI 48422-9108

Indirect Costs (Operations & Maintenance):	
General Fund	1,852,252.69
Less: Capital Outlay	698.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,851,554.49**

Direct Costs:	
General Fund	15,325,528.56
Less: Capital Outlay	620,009.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	832,847.25
Less: Capital Outlay	18,387.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,519,978.50**

Special Education Indirect Cost Rate: **11.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 76090

Report R0416

Deckerville Community School District
2633 Black River Street
Deckerville MI 48427-9320

Indirect Costs (Operations & Maintenance):	
General Fund	514,574.32
Less: Capital Outlay	1,544.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**513,030.32**

Direct Costs:	
General Fund	5,454,519.91
Less: Capital Outlay	37,258.96
Less: Facilities Acquisition	66,832.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	304,627.57
Less: Capital Outlay	5,340.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,649,715.46**

Special Education Indirect Cost Rate: **9.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 76140

Report R0416

Marlette Community Schools
3051 Moore Street
Marlette MI 48453-1399

Indirect Costs (Operations & Maintenance):	
General Fund	846,676.40
Less: Capital Outlay	20,040.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**826,636.40**

Direct Costs:	
General Fund	9,301,973.51
Less: Capital Outlay	58,732.00
Less: Facilities Acquisition	228,206.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	522,952.89
Less: Capital Outlay	11,907.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,526,080.38**

Special Education Indirect Cost Rate: **8.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 76180

Report R0416

Peck Community School District
222 E. Lapeer Street
Peck MI 48466-9645

Indirect Costs (Operations & Maintenance):	
General Fund	422,519.66
Less: Capital Outlay	3,241.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**419,278.01**

Direct Costs:	
General Fund	3,797,309.53
Less: Capital Outlay	38,629.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	168,409.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,927,090.14**

Special Education Indirect Cost Rate: **10.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 76210

Report R0416

Sandusky Community School District
191 Pine Tree Lane
Sandusky MI 48471

Indirect Costs (Operations & Maintenance):	
General Fund	1,042,784.69
Less: Capital Outlay	2,104.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,040,680.12**

Direct Costs:	
General Fund	8,953,046.94
Less: Capital Outlay	2,703.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	584,612.00
Less: Capital Outlay	11,004.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,523,950.96**

Special Education Indirect Cost Rate: **10.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 77010

Report R0416

Manistique Area Schools
100 N. Cedar Street
Manistique MI 49854-1248

Indirect Costs (Operations & Maintenance):	
General Fund	1,262,220.15
Less: Capital Outlay	26,729.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,235,490.21**

Direct Costs:	
General Fund	7,494,083.41
Less: Capital Outlay	83,633.00
Less: Facilities Acquisition	19,085.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	440,347.29
Less: Capital Outlay	4,772.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,826,940.67**

Special Education Indirect Cost Rate: **15.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 78020

Report R0416

Byron Area Schools
312 W. Maple Street
Byron MI 48418-9797

Indirect Costs (Operations & Maintenance):	
General Fund	1,115,027.94
Less: Capital Outlay	125,637.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**989,390.86**

Direct Costs:	
General Fund	8,077,201.71
Less: Capital Outlay	269,641.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	462,341.37
Less: Capital Outlay	21,616.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,248,285.33**

Special Education Indirect Cost Rate: **12.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 78030

Report R0416

Durand Area Schools
310 N. Saginaw Street
Durand MI 48429-1237

Indirect Costs (Operations & Maintenance):	
General Fund	1,216,626.75
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,216,626.75**

Direct Costs:	
General Fund	13,396,312.53
Less: Capital Outlay	131,108.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	616,729.04
Less: Capital Outlay	1,058.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,880,874.40**

Special Education Indirect Cost Rate: **8.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 78040

Report R0416

Laingsburg Community School District
205 S. Woodhull St.
Laingsburg MI 48848-9765

Indirect Costs (Operations & Maintenance):	
General Fund	1,011,307.51
Less: Capital Outlay	9,472.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,001,835.27**

Direct Costs:	
General Fund	8,322,053.29
Less: Capital Outlay	80,549.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	327,775.84
Less: Capital Outlay	8,583.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,560,696.96**

Special Education Indirect Cost Rate: **11.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 78060

Report R0416

Morrice Area Schools
691 Purdy Lane
Morrice MI 48857-9620

Indirect Costs (Operations & Maintenance):	
General Fund	558,616.16
Less: Capital Outlay	788.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,250.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**559,077.48**

Direct Costs:	
General Fund	4,654,713.35
Less: Capital Outlay	40,838.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	203,966.51
Less: Capital Outlay	14,092.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,803,748.82**

Special Education Indirect Cost Rate: **11.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 78070

Report R0416

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop MI 48460-0339

Indirect Costs (Operations & Maintenance):	
General Fund	519,848.48
Less: Capital Outlay	3,876.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**515,972.13**

Direct Costs:	
General Fund	4,759,830.80
Less: Capital Outlay	133,837.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	263,569.59
Less: Capital Outlay	6,204.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,883,358.64**

Special Education Indirect Cost Rate: **10.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 78080

Report R0416

Perry Public School District
P.O. Box 900
Perry MI 48872-0900

Indirect Costs (Operations & Maintenance):	
General Fund	1,556,482.62
Less: Capital Outlay	32,467.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,524,015.26**

Direct Costs:	
General Fund	12,388,232.95
Less: Capital Outlay	161,994.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	462,382.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,688,621.38**

Special Education Indirect Cost Rate: **12.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 78100

Report R0416

Corunna Public School District
106 S. Shiawassee Street
Corunna MI 48817-1359

Indirect Costs (Operations & Maintenance):	
General Fund	1,759,828.69
Less: Capital Outlay	44,687.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,715,140.99**

Direct Costs:	
General Fund	14,114,615.33
Less: Capital Outlay	349,488.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	714,503.24
Less: Capital Outlay	14,489.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,465,140.83**

Special Education Indirect Cost Rate: **11.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 78110

Report R0416

Owosso Public Schools
P.O. Box 340
Owosso MI 48867-0340

Indirect Costs (Operations & Maintenance):	
General Fund	2,930,833.42
Less: Capital Outlay	101,020.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,829,812.73**

Direct Costs:	
General Fund	26,557,360.08
Less: Capital Outlay	249,910.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,086,886.57
Less: Capital Outlay	8,624.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**27,385,711.24**

Special Education Indirect Cost Rate: **10.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 79010

Report R0416

Akron-Fairgrove Schools
P.O. Box 217
Fairgrove MI 48733-0217

Indirect Costs (Operations & Maintenance):	
General Fund	413,419.00
Less: Capital Outlay	16,600.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**396,819.00**

Direct Costs:	
General Fund	3,182,145.66
Less: Capital Outlay	39,430.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	151,236.58
Less: Capital Outlay	2,342.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,291,609.58**

Special Education Indirect Cost Rate: **12.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 79020

Report R0416

Caro Community Schools
301 N. Hooper Street
Caro MI 48723-1474

Indirect Costs (Operations & Maintenance):	
General Fund	1,644,424.80
Less: Capital Outlay	9,100.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	64,341.09
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,699,665.89**

Direct Costs:	
General Fund	16,241,023.91
Less: Capital Outlay	166,683.69
Less: Facilities Acquisition	671,577.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	657,146.34
Less: Capital Outlay	33,251.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,026,658.56**

Special Education Indirect Cost Rate: **10.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 79030

Report R0416

Cass City Public Schools
4868 N. Seeger Street
Cass City MI 48726-9401

Indirect Costs (Operations & Maintenance):	
General Fund	1,091,139.54
Less: Capital Outlay	93,536.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**997,603.54**

Direct Costs:	
General Fund	9,944,276.85
Less: Capital Outlay	211,922.99
Less: Facilities Acquisition	115,940.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	524,333.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,140,747.83**

Special Education Indirect Cost Rate: **9.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 79080

Report R0416

Kingston Community School District
5790 State Street
Kingston MI 48741-9524

Indirect Costs (Operations & Maintenance):	
General Fund	613,214.21
Less: Capital Outlay	350.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,133.20
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**615,997.41**

Direct Costs:	
General Fund	4,580,374.40
Less: Capital Outlay	1,056.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	221,220.64
Less: Capital Outlay	322.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,800,216.80**

Special Education Indirect Cost Rate: **12.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 79090

Report R0416

Mayville Community School District
6250 Fulton Street
Mayville MI 48744-9103

Indirect Costs (Operations & Maintenance):	
General Fund	967,404.94
Less: Capital Outlay	163,892.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	300.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**803,812.24**

Direct Costs:	
General Fund	7,882,757.00
Less: Capital Outlay	87,897.56
Less: Facilities Acquisition	42,851.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	424,711.63
Less: Capital Outlay	5,800.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,170,918.89**

Special Education Indirect Cost Rate: **9.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 79100

Report R0416

Millington Community Schools
8780 Dean Drive
Millington MI 48746-2500

Indirect Costs (Operations & Maintenance):	
General Fund	1,298,398.58
Less: Capital Outlay	5,801.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,292,596.73**

Direct Costs:	
General Fund	10,237,438.34
Less: Capital Outlay	9,786.14
Less: Facilities Acquisition	50,677.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	646,963.52
Less: Capital Outlay	3,318.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,820,620.24**

Special Education Indirect Cost Rate: **11.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 79110

Report R0416

Reese Public Schools
P.O. Box 389
Reese MI 48757-0389

Indirect Costs (Operations & Maintenance):	
General Fund	976,629.28
Less: Capital Outlay	79,010.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**897,618.65**

Direct Costs:	
General Fund	7,898,270.61
Less: Capital Outlay	235,363.81
Less: Facilities Acquisition	548,210.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	386,315.72
Less: Capital Outlay	8,765.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,492,247.52**

Special Education Indirect Cost Rate: **11.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 79145

Report R0416

Unionville-Sebewaing Area S.D.
2203 Wildner Road
Sebewaing MI 48759-9506

Indirect Costs (Operations & Maintenance):	
General Fund	776,640.92
Less: Capital Outlay	4,158.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**772,482.73**

Direct Costs:	
General Fund	5,731,985.23
Less: Capital Outlay	69,717.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	341,153.74
Less: Capital Outlay	32,085.09
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,971,336.31**

Special Education Indirect Cost Rate: **12.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 79150

Report R0416

Vassar Public Schools
220 Athletic Street
Vassar MI 48768-1205

Indirect Costs (Operations & Maintenance):	
General Fund	1,332,653.97
Less: Capital Outlay	94,266.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,238,387.10**

Direct Costs:	
General Fund	13,448,526.42
Less: Capital Outlay	266,257.71
Less: Facilities Acquisition	443,040.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	562,696.44
Less: Capital Outlay	21,143.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,280,780.92**

Special Education Indirect Cost Rate: **9.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 80010

Report R0416

South Haven Public Schools
554 Green Street
South Haven MI 49090-1491

Indirect Costs (Operations & Maintenance):	
General Fund	1,829,074.90
Less: Capital Outlay	65,693.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,008.45
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,772,389.99**

Direct Costs:	
General Fund	16,053,729.30
Less: Capital Outlay	258,646.45
Less: Facilities Acquisition	168,726.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	989,158.79
Less: Capital Outlay	51,120.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,564,395.28**

Special Education Indirect Cost Rate: **10.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 80020

Report R0416

Bangor Public Schools (Van Buren)
801 W. Arlington Street
Bangor MI 49013-1108

Indirect Costs (Operations & Maintenance):	
General Fund	1,392,917.02
Less: Capital Outlay	66,504.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,326,412.79**

Direct Costs:	
General Fund	11,345,903.21
Less: Capital Outlay	250,619.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	637,755.56
Less: Capital Outlay	6,790.76
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,726,248.03**

Special Education Indirect Cost Rate: **11.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 80040

Report R0416

Covert Public Schools
35323 M-140 Highway
Covert MI 49043-9701

Indirect Costs (Operations & Maintenance):	
General Fund	1,080,848.97
Less: Capital Outlay	5,069.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,075,779.07**

Direct Costs:	
General Fund	8,042,455.72
Less: Capital Outlay	120,869.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	452,356.09
Less: Capital Outlay	3,518.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,370,423.94**

Special Education Indirect Cost Rate: **12.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 80050

Report R0416

Decatur Public Schools
110 Cedar Street
Decatur MI 49045-1391

Indirect Costs (Operations & Maintenance):	
General Fund	1,083,808.36
Less: Capital Outlay	52,578.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,031,229.76**

Direct Costs:	
General Fund	7,894,497.83
Less: Capital Outlay	146,886.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	407,639.33
Less: Capital Outlay	121.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,155,129.42**

Special Education Indirect Cost Rate: **12.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 80090

Report R0416

Bloomingdale Public School District
P.O. Box 217
Bloomingdale MI 49026-0217

Indirect Costs (Operations & Maintenance):	
General Fund	1,291,186.12
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,291,186.12**

Direct Costs:	
General Fund	9,838,073.00
Less: Capital Outlay	150,708.90
Less: Facilities Acquisition	48,660.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	662,271.73
Less: Capital Outlay	57,860.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,243,114.72**

Special Education Indirect Cost Rate: **12.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 80110

Report R0416

Gobles Public School District
P.O. Box 412
Gobles MI 49055-0412

Indirect Costs (Operations & Maintenance):	
General Fund	654,620.07
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**654,620.07**

Direct Costs:	
General Fund	6,407,591.44
Less: Capital Outlay	205,568.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	283,353.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,485,376.28**

Special Education Indirect Cost Rate: **10.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 80120

Report R0416

Hartford Public School District
115-B School Street
Hartford MI 49057-1183

Indirect Costs (Operations & Maintenance):	
General Fund	976,819.19
Less: Capital Outlay	44,619.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,669.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**938,868.89**

Direct Costs:	
General Fund	10,705,635.15
Less: Capital Outlay	61,638.37
Less: Facilities Acquisition	37,520.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	588,584.66
Less: Capital Outlay	5,574.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,189,486.93**

Special Education Indirect Cost Rate: **8.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 80130

Report R0416

Lawrence Public School District
650 W. St. Joseph Street
Lawrence MI 49064-9323

Indirect Costs (Operations & Maintenance):	
General Fund	499,189.20
Less: Capital Outlay	2,516.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**496,672.36**

Direct Costs:	
General Fund	5,198,320.09
Less: Capital Outlay	84,185.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	282,659.08
Less: Capital Outlay	1,084.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,395,709.51**

Special Education Indirect Cost Rate: **9.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 80140

Report R0416

Lawton Community School District
101 Primary Way
Lawton MI 49065

Indirect Costs (Operations & Maintenance):	
General Fund	747,876.92
Less: Capital Outlay	8,414.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**739,462.18**

Direct Costs:	
General Fund	6,496,544.64
Less: Capital Outlay	107,932.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	377,827.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,766,439.58**

Special Education Indirect Cost Rate: **10.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 80150

Report R0416

Mattawan Consolidated School
56720 Murray Street
Mattawan MI 49071-9567

Indirect Costs (Operations & Maintenance):	
General Fund	2,018,305.46
Less: Capital Outlay	11,248.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,007,056.66**

Direct Costs:	
General Fund	22,385,015.93
Less: Capital Outlay	214,960.60
Less: Facilities Acquisition	319,180.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	944,498.16
Less: Capital Outlay	1,967.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,793,405.54**

Special Education Indirect Cost Rate: **8.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 80160

Report R0416

Paw Paw Public School District
119 Johnson Street
Paw Paw MI 49079-1093

Indirect Costs (Operations & Maintenance):	
General Fund	1,625,118.05
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	15,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,640,118.05**

Direct Costs:	
General Fund	15,024,715.31
Less: Capital Outlay	304,964.92
Less: Facilities Acquisition	39,489.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	683,925.54
Less: Capital Outlay	159.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,364,026.73**

Special Education Indirect Cost Rate: **10.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 80240

Report R0416

Bangor Township S/D #8
35594 66th Street
Bangor MI 49013-9639

Indirect Costs (Operations & Maintenance):	
General Fund	9,607.03
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,607.03**

Direct Costs:	
General Fund	115,276.80
Less: Capital Outlay	602.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**114,674.00**

Special Education Indirect Cost Rate: **8.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81010

Report R0416

Ann Arbor Public Schools
P.O. Box 1188
Ann Arbor MI 48106-1188

Indirect Costs (Operations & Maintenance):	
General Fund	15,848,256.31
Less: Capital Outlay	436.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**15,847,820.05**

Direct Costs:	
General Fund	152,315,004.90
Less: Capital Outlay	307,721.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,827,759.13
Less: Capital Outlay	6,738.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**155,828,304.44**

Special Education Indirect Cost Rate: **10.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81020

Report R0416

School District of Ypsilanti
1885 Packard Road
Ypsilanti MI 48197-1846

Indirect Costs (Operations & Maintenance):	
General Fund	5,923,418.27
Less: Capital Outlay	71,402.44
Special Education Fund	61,341.42
Less: Capital Outlay	0.00
School Lunch Fund	8,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,921,357.25**

Direct Costs:	
General Fund	41,866,391.30
Less: Capital Outlay	185,418.00
Less: Facilities Acquisition	138,652.85
Special Education Fund	1,596,952.98
Less: Capital Outlay	14,856.32
Less: Facilities Acquisition	0.00
School Lunch Fund	1,539,005.15
Less: Capital Outlay	9,906.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**44,653,515.53**

Special Education Indirect Cost Rate: **13.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81040

Report R0416

Chelsea School District
500 E. Washington Street
Chelsea MI 48118-1144

Indirect Costs (Operations & Maintenance):	
General Fund	2,992,898.54
Less: Capital Outlay	5,898.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,986,999.81**

Direct Costs:	
General Fund	20,066,024.84
Less: Capital Outlay	201,780.52
Less: Facilities Acquisition	140,134.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	957,187.73
Less: Capital Outlay	28,588.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,652,709.72**

Special Education Indirect Cost Rate: **14.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81050

Report R0416

Dexter Community School District
7714 Ann Arbor Street
Dexter MI 48130-1534

Indirect Costs (Operations & Maintenance):	
General Fund	2,850,781.01
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,009.83
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,852,790.84**

Direct Costs:	
General Fund	24,558,063.68
Less: Capital Outlay	182,064.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,368,770.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,744,769.03**

Special Education Indirect Cost Rate: **11.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81070

Report R0416

Lincoln Consolidated School District
8970 Whittaker Road
Ypsilanti MI 48197-9716

Indirect Costs (Operations & Maintenance):	
General Fund	4,357,862.39
Less: Capital Outlay	39,162.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,318,699.96**

Direct Costs:	
General Fund	34,779,413.80
Less: Capital Outlay	257,916.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,364,521.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**35,886,019.46**

Special Education Indirect Cost Rate: **12.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81080

Report R0416

Manchester Community Schools
410 City Road
Manchester MI 48158-9588

Indirect Costs (Operations & Maintenance):	
General Fund	967,978.52
Less: Capital Outlay	3,199.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	64.31
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**964,842.84**

Direct Costs:	
General Fund	8,989,870.11
Less: Capital Outlay	34,759.44
Less: Facilities Acquisition	9,498.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	259,264.23
Less: Capital Outlay	2,329.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,202,546.95**

Special Education Indirect Cost Rate: **10.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81100

Report R0416

Milan Area Schools
100 Big Red Drive
Milan MI 48160-1582

Indirect Costs (Operations & Maintenance):	
General Fund	2,305,093.52
Less: Capital Outlay	3,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,302,093.52**

Direct Costs:	
General Fund	15,677,586.89
Less: Capital Outlay	26,011.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	757,666.03
Less: Capital Outlay	3,583.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,405,657.96**

Special Education Indirect Cost Rate: **14.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81120

Report R0416

Saline Area Schools
200 N. Ann Arbor Street
Saline MI 48176-1168

Indirect Costs (Operations & Maintenance):	
General Fund	3,650,515.34
Less: Capital Outlay	784.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,649,730.88**

Direct Costs:	
General Fund	38,239,423.55
Less: Capital Outlay	52,505.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,448,613.11
Less: Capital Outlay	7,185.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**39,628,345.15**

Special Education Indirect Cost Rate: **9.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81140

Report R0416

Whitmore Lake Public Schools
8845 Whitmore Lake Road
Whitmore Lake MI 48189

Indirect Costs (Operations & Maintenance):	
General Fund	752,190.49
Less: Capital Outlay	9,742.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,546.69
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**743,995.01**

Direct Costs:	
General Fund	9,123,400.11
Less: Capital Outlay	39,203.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	400,885.25
Less: Capital Outlay	5,750.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,479,331.48**

Special Education Indirect Cost Rate: **7.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81150

Report R0416

Willow Run Community Schools
2171 E. Michigan Avenue
Ypsilanti MI 48198-6049

Indirect Costs (Operations & Maintenance):	
General Fund	3,149,673.58
Less: Capital Outlay	3,121.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,146,552.58**

Direct Costs:	
General Fund	26,499,345.81
Less: Capital Outlay	228,961.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,180,982.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**27,451,366.22**

Special Education Indirect Cost Rate: **11.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81901

Report R0416

Honey Creek Community School
PO Box 1406
Ann Arbor MI 48106-1406

Indirect Costs (Operations & Maintenance):	
General Fund	49,620.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**49,620.00**

Direct Costs:	
General Fund	1,223,718.00
Less: Capital Outlay	6,377.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,217,341.00**

Special Education Indirect Cost Rate: **4.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81902

Report R0416

Central Academy
2459 S. Industrial Highway
Ann Arbor MI 48104-6129

Indirect Costs (Operations & Maintenance):	
General Fund	530,295.65
Less: Capital Outlay	14,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**515,795.65**

Direct Costs:	
General Fund	2,246,857.51
Less: Capital Outlay	16,216.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	125,560.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,356,201.33**

Special Education Indirect Cost Rate: **21.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81903

Report R0416

Washtenaw Technical Middle College
P.O. Box D-1
Ann Arbor MI 48106-1610

Indirect Costs (Operations & Maintenance):	
General Fund	39,311.23
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**39,311.23**

Direct Costs:	
General Fund	2,010,142.97
Less: Capital Outlay	8,047.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,002,095.34**

Special Education Indirect Cost Rate: **1.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81904

Report R0416

Ann Arbor Learning Community
2898 Packard Road
Ann Arbor MI 48108-1806

Indirect Costs (Operations & Maintenance):	
General Fund	131,635.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**131,635.00**

Direct Costs:	
General Fund	642,551.00
Less: Capital Outlay	2,667.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**639,884.00**

Special Education Indirect Cost Rate: **20.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 81905

Report R0416

South Arbor Charter Academy
8200 Carpenter Road
Ypsilanti MI 48197-9173

Indirect Costs (Operations & Maintenance):	
General Fund	1,440,204.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,440,204.00**

Direct Costs:	
General Fund	3,288,174.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	66,897.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,355,071.00**

Special Education Indirect Cost Rate: **42.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82010

Report R0416

Detroit City School District
3011 W Grand Blvd,Fisher 14th Fl
Detroit MI 48202-3096

Indirect Costs (Operations & Maintenance):	
General Fund	187,218,927.25
Less: Capital Outlay	457,790.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**186,761,136.61**

Direct Costs:	
General Fund	1,442,670,563.74
Less: Capital Outlay	10,211,767.65
Less: Facilities Acquisition	15,201,608.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	49,703,371.94
Less: Capital Outlay	449,297.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,466,511,261.85**

Special Education Indirect Cost Rate: **12.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82020

Report R0416

Allen Park Public Schools
9601 Vine Avenue
Allen Park MI 48101-4300

Indirect Costs (Operations & Maintenance):	
General Fund	2,582,653.88
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,582,653.88**

Direct Costs:	
General Fund	23,848,171.88
Less: Capital Outlay	40,255.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	906,003.54
Less: Capital Outlay	16,304.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**24,697,615.94**

Special Education Indirect Cost Rate: **10.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82030

Report R0416

Dearborn City School District
18700 Audette Street
Dearborn MI 48124-4295

Indirect Costs (Operations & Maintenance):	
General Fund	21,276,889.08
Less: Capital Outlay	51,367.65
Special Education Fund	302.87
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**21,225,824.30**

Direct Costs:	
General Fund	147,670,014.52
Less: Capital Outlay	1,687,263.46
Less: Facilities Acquisition	25,288.82
Special Education Fund	5,410,943.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,069,408.62
Less: Capital Outlay	30,169.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**155,407,644.74**

Special Education Indirect Cost Rate: **13.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82040

Report R0416

Dearborn Heights School District #7
20629 Annapolis Street
Dearborn Heights MI 48125-2904

Indirect Costs (Operations & Maintenance):	
General Fund	2,861,097.17
Less: Capital Outlay	137,733.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,723,363.76**

Direct Costs:	
General Fund	18,175,470.63
Less: Capital Outlay	52,562.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,046,124.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,169,032.81**

Special Education Indirect Cost Rate: **14.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82045

Report R0416

Melvindale-North Allen Park Schools
18530 Prospect Street
Melvindale MI 48122-1508

Indirect Costs (Operations & Maintenance):	
General Fund	2,824,622.92
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,824,622.92**

Direct Costs:	
General Fund	19,762,517.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	176,985.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	762,726.95
Less: Capital Outlay	15,744.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,332,514.96**

Special Education Indirect Cost Rate: **13.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82050

Report R0416

Garden City School District
1333 Radcliff Street
Garden City MI 48135-1198

Indirect Costs (Operations & Maintenance):	
General Fund	4,572,525.96
Less: Capital Outlay	40,666.23
Special Education Fund	134,734.19
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,666,593.92**

Direct Costs:	
General Fund	36,842,977.98
Less: Capital Outlay	358,567.68
Less: Facilities Acquisition	0.00
Special Education Fund	13,049,586.66
Less: Capital Outlay	8,407.32
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**49,525,589.64**

Special Education Indirect Cost Rate: **9.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82055

Report R0416

Grosse Pointe Public Schools
389 St. Clair Avenue
Grosse Pointe MI 48230-1501

Indirect Costs (Operations & Maintenance):	
General Fund	13,494,349.79
Less: Capital Outlay	500,627.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,993,722.39**

Direct Costs:	
General Fund	82,371,888.97
Less: Capital Outlay	1,239,973.86
Less: Facilities Acquisition	595,823.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,494,462.86
Less: Capital Outlay	7,700.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**82,022,853.99**

Special Education Indirect Cost Rate: **15.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82060

Report R0416

Hamtramck Public Schools
P.O. Box 12012
Hamtramck MI 48212-0012

Indirect Costs (Operations & Maintenance):	
General Fund	3,412,930.76
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	26,771.27
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,439,702.03**

Direct Costs:	
General Fund	30,307,391.77
Less: Capital Outlay	106,620.89
Less: Facilities Acquisition	421,412.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,115,448.56
Less: Capital Outlay	6,131.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**30,888,675.22**

Special Education Indirect Cost Rate: **11.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82070

Report R0416

Highland Park City Schools
20 Bartlett Street
Highland Park MI 48203-3779

Indirect Costs (Operations & Maintenance):	
General Fund	5,542,619.37
Less: Capital Outlay	16,733.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,525,885.60**

Direct Costs:	
General Fund	27,972,601.96
Less: Capital Outlay	157,707.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	980,507.47
Less: Capital Outlay	3,100.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**28,792,301.42**

Special Education Indirect Cost Rate: **19.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82080

Report R0416

Inkster-Edison Public Schools
29115 Carlysle Street
Inkster MI 48141-2806

Indirect Costs (Operations & Maintenance):	
General Fund	2,148,218.21
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,148,218.21**

Direct Costs:	
General Fund	12,215,578.54
Less: Capital Outlay	6,200.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	569,644.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,779,022.67**

Special Education Indirect Cost Rate: **16.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82090

Report R0416

Lincoln Park Public Schools
1650 Champaign Road
Lincoln Park MI 48146-2322

Indirect Costs (Operations & Maintenance):	
General Fund	6,148,582.91
Less: Capital Outlay	17,525.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	14,344.68
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,145,401.89**

Direct Costs:	
General Fund	36,428,951.10
Less: Capital Outlay	256,671.97
Less: Facilities Acquisition	142,481.71
Special Education Fund	4,360,278.87
Less: Capital Outlay	25,313.26
Less: Facilities Acquisition	0.00
School Lunch Fund	1,548,757.42
Less: Capital Outlay	9,037.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**41,904,483.24**

Special Education Indirect Cost Rate: **14.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82095

Report R0416

Livonia Public Schools
15125 Farmington Road
Livonia MI 48154-5474

Indirect Costs (Operations & Maintenance):	
General Fund	18,190,034.28
Less: Capital Outlay	482,047.06
Special Education Fund	700,976.38
Less: Capital Outlay	20,890.16
School Lunch Fund	115,196.02
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**18,503,269.46**

Direct Costs:	
General Fund	138,385,628.96
Less: Capital Outlay	1,365,325.97
Less: Facilities Acquisition	721,759.46
Special Education Fund	13,021,860.18
Less: Capital Outlay	60,541.63
Less: Facilities Acquisition	0.00
School Lunch Fund	4,289,719.24
Less: Capital Outlay	35,186.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**153,514,395.24**

Special Education Indirect Cost Rate: **12.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82100

Report R0416

Plymouth-Canton Community Schools
454 S. Harvey Street
Plymouth MI 48170-1630

Indirect Costs (Operations & Maintenance):	
General Fund	16,045,384.15
Less: Capital Outlay	161,972.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**15,883,412.02**

Direct Costs:	
General Fund	122,603,339.15
Less: Capital Outlay	180,418.55
Less: Facilities Acquisition	2,360,209.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,575,829.46
Less: Capital Outlay	23,813.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**123,614,727.08**

Special Education Indirect Cost Rate: **12.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82110

Report R0416

Redford Union School District
18499 Beech Daly Road
Redford MI 48240-1897

Indirect Costs (Operations & Maintenance):	
General Fund	5,095,572.63
Less: Capital Outlay	21,499.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,074,073.24**

Direct Costs:	
General Fund	31,053,866.83
Less: Capital Outlay	15,222.02
Less: Facilities Acquisition	4,536.50
Special Education Fund	9,223,500.21
Less: Capital Outlay	57,369.69
Less: Facilities Acquisition	0.00
School Lunch Fund	1,288,996.84
Less: Capital Outlay	25,736.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**41,463,498.86**

Special Education Indirect Cost Rate: **12.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82120

Report R0416

River Rouge School District
1460 W. Coolidge Highway
River Rouge MI 48218-1118

Indirect Costs (Operations & Maintenance):	
General Fund	3,186,788.72
Less: Capital Outlay	54,942.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,131,846.37**

Direct Costs:	
General Fund	20,830,626.31
Less: Capital Outlay	82,463.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,205,711.75
Less: Capital Outlay	14,915.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,938,959.44**

Special Education Indirect Cost Rate: **14.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82130

Report R0416

Romulus Community Schools
36540 Grant Road
Romulus MI 48174-1445

Indirect Costs (Operations & Maintenance):	
General Fund	6,353,861.88
Less: Capital Outlay	343,182.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,010,679.03**

Direct Costs:	
General Fund	36,212,693.74
Less: Capital Outlay	139,298.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,327,034.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**37,400,429.92**

Special Education Indirect Cost Rate: **16.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82140

Report R0416

South Redford School District
26141 Schoolcraft
Redford MI 48239-2791

Indirect Costs (Operations & Maintenance):	
General Fund	3,652,359.18
Less: Capital Outlay	17,593.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,634,765.86**

Direct Costs:	
General Fund	24,897,588.04
Less: Capital Outlay	417,302.22
Less: Facilities Acquisition	5,862.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	939,667.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,414,090.48**

Special Education Indirect Cost Rate: **14.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82150

Report R0416

Taylor School District
23033 Northline Road
Taylor MI 48180-4625

Indirect Costs (Operations & Maintenance):	
General Fund	13,186,553.35
Less: Capital Outlay	319,280.15
Special Education Fund	16,283.00
Less: Capital Outlay	0.00
School Lunch Fund	8,483.59
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,892,039.79**

Direct Costs:	
General Fund	80,604,869.71
Less: Capital Outlay	581,823.99
Less: Facilities Acquisition	0.00
Special Education Fund	2,342,998.01
Less: Capital Outlay	2,878.31
Less: Facilities Acquisition	0.00
School Lunch Fund	3,205,810.02
Less: Capital Outlay	18,012.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**85,550,962.60**

Special Education Indirect Cost Rate: **15.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82155

Report R0416

Trenton Public Schools
2603 Charlton Road
Trenton MI 48183-2490

Indirect Costs (Operations & Maintenance):	
General Fund	4,001,841.85
Less: Capital Outlay	67,493.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,934,348.85**

Direct Costs:	
General Fund	24,086,989.12
Less: Capital Outlay	207,496.56
Less: Facilities Acquisition	0.00
Special Education Fund	3,774,000.29
Less: Capital Outlay	68,586.10
Less: Facilities Acquisition	0.00
School Lunch Fund	680,332.37
Less: Capital Outlay	586.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**28,264,652.24**

Special Education Indirect Cost Rate: **13.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82160

Report R0416

Wayne-Westland Community School District
36745 Marquette Street
Westland MI 48185-3289

Indirect Costs (Operations & Maintenance):	
General Fund	15,717,266.44
Less: Capital Outlay	106,902.01
Special Education Fund	25,754.57
Less: Capital Outlay	25,754.57
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**15,610,364.43**

Direct Costs:	
General Fund	104,321,176.33
Less: Capital Outlay	673,617.58
Less: Facilities Acquisition	0.00
Special Education Fund	9,526,372.27
Less: Capital Outlay	43,491.51
Less: Facilities Acquisition	0.00
School Lunch Fund	4,030,825.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**117,161,265.11**

Special Education Indirect Cost Rate: **13.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82170

Report R0416

Wyandotte City School District
P.O. Box 130
Wyandotte MI 48192

Indirect Costs (Operations & Maintenance):	
General Fund	4,461,657.53
Less: Capital Outlay	33,739.51
Special Education Fund	704,722.88
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,132,640.90**

Direct Costs:	
General Fund	29,562,113.69
Less: Capital Outlay	14,640.17
Less: Facilities Acquisition	0.00
Special Education Fund	12,242,509.43
Less: Capital Outlay	81,200.62
Less: Facilities Acquisition	0.00
School Lunch Fund	1,095,034.22
Less: Capital Outlay	18,292.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**42,785,524.29**

Special Education Indirect Cost Rate: **12.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82180

Report R0416

Flat Rock Community Schools
28639 Division
Flat Rock MI 48134-1515

Indirect Costs (Operations & Maintenance):	
General Fund	1,714,226.28
Less: Capital Outlay	37,480.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,676,745.88**

Direct Costs:	
General Fund	12,406,739.92
Less: Capital Outlay	244,489.18
Less: Facilities Acquisition	12,763.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	441,344.30
Less: Capital Outlay	1,823.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,589,008.16**

Special Education Indirect Cost Rate: **13.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82230

Report R0416

Crestwood School District
1501 N. Beech Daly Road
Dearborn Heights MI 48127-3495

Indirect Costs (Operations & Maintenance):	
General Fund	2,867,356.23
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,867,356.23**

Direct Costs:	
General Fund	22,278,815.10
Less: Capital Outlay	478,697.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,274,391.72
Less: Capital Outlay	60,176.18
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**23,014,333.03**

Special Education Indirect Cost Rate: **12.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82240

Report R0416

Westwood Community Schools
3335 S. Beech Daly Road
Dearborn Heights MI 48125-1189

Indirect Costs (Operations & Maintenance):	
General Fund	2,222,106.87
Less: Capital Outlay	46,599.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,175,507.59**

Direct Costs:	
General Fund	17,422,909.77
Less: Capital Outlay	59,704.48
Less: Facilities Acquisition	11,062.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,110,481.19
Less: Capital Outlay	2,130.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,460,493.70**

Special Education Indirect Cost Rate: **11.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82250

Report R0416

Ecorse Public School District
4024 W. Jefferson Avenue
Ecorse MI 48229-1749

Indirect Costs (Operations & Maintenance):	
General Fund	2,932,009.65
Less: Capital Outlay	22,994.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,909,015.34**

Direct Costs:	
General Fund	10,060,454.80
Less: Capital Outlay	60,000.00
Less: Facilities Acquisition	112,623.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	670,900.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,558,731.38**

Special Education Indirect Cost Rate: **27.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82290

Report R0416

Gibraltar School District
19370 Vreeland Road
Woodhaven MI 48183-4430

Indirect Costs (Operations & Maintenance):	
General Fund	3,475,481.46
Less: Capital Outlay	3,355.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,600.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,484,726.39**

Direct Costs:	
General Fund	20,586,068.12
Less: Capital Outlay	58,801.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,096,560.63
Less: Capital Outlay	4,111.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,619,716.05**

Special Education Indirect Cost Rate: **16.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82300

Report R0416

Grosse Ile Township Schools
23276 E. River Road
Grosse Ile MI 48138-1535

Indirect Costs (Operations & Maintenance):	
General Fund	2,004,682.63
Less: Capital Outlay	384.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,004,297.75**

Direct Costs:	
General Fund	15,878,259.16
Less: Capital Outlay	445,557.72
Less: Facilities Acquisition	329,126.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	492,902.99
Less: Capital Outlay	6,643.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,589,834.79**

Special Education Indirect Cost Rate: **12.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82320

Report R0416

City of Harper Woods Schools
20225 Beaconsfield Street
Harper Woods MI 48225-1395

Indirect Costs (Operations & Maintenance):	
General Fund	1,217,701.10
Less: Capital Outlay	25,649.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,192,051.24**

Direct Costs:	
General Fund	8,549,512.92
Less: Capital Outlay	90,135.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	268,805.44
Less: Capital Outlay	3,519.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,724,663.23**

Special Education Indirect Cost Rate: **13.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82340

Report R0416

Huron School District
32044 Huron River Drive
New Boston MI 48164-9282

Indirect Costs (Operations & Maintenance):	
General Fund	1,908,504.21
Less: Capital Outlay	3,100.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,905,404.21**

Direct Costs:	
General Fund	15,188,426.19
Less: Capital Outlay	507,739.84
Less: Facilities Acquisition	31,698.88
Special Education Fund	71,998.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	552,978.81
Less: Capital Outlay	32,678.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,241,286.22**

Special Education Indirect Cost Rate: **12.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82365

Report R0416

Woodhaven-Brownstown School District
24975 Van Horn Road
Brownstown MI 48134-9595

Indirect Costs (Operations & Maintenance):	
General Fund	3,643,296.43
Less: Capital Outlay	3,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,640,296.43**

Direct Costs:	
General Fund	35,064,918.77
Less: Capital Outlay	35,662.97
Less: Facilities Acquisition	0.00
Special Education Fund	1,685,359.00
Less: Capital Outlay	7,261.17
Less: Facilities Acquisition	0.00
School Lunch Fund	1,440,748.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**38,148,101.68**

Special Education Indirect Cost Rate: **9.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82390

Report R0416

Northville Public Schools
501 W. Main Street
Northville MI 48167-1583

Indirect Costs (Operations & Maintenance):	
General Fund	7,200,369.50
Less: Capital Outlay	74,221.27
Special Education Fund	56,483.03
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,182,631.26**

Direct Costs:	
General Fund	45,523,885.48
Less: Capital Outlay	63,124.56
Less: Facilities Acquisition	32,967.04
Special Education Fund	9,656,742.53
Less: Capital Outlay	19,754.62
Less: Facilities Acquisition	0.00
School Lunch Fund	2,053,599.45
Less: Capital Outlay	10,912.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**57,107,469.00**

Special Education Indirect Cost Rate: **12.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82400

Report R0416

Riverview Community School District
13425 Colvin Street
Riverview MI 48192-6628

Indirect Costs (Operations & Maintenance):	
General Fund	2,845,739.10
Less: Capital Outlay	409,818.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,435,920.92**

Direct Costs:	
General Fund	17,298,729.20
Less: Capital Outlay	197,136.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	431,662.89
Less: Capital Outlay	18,777.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**17,514,478.19**

Special Education Indirect Cost Rate: **13.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82405

Report R0416

Southgate Community School District
13201 Trenton Road
Southgate MI 48195-1891

Indirect Costs (Operations & Maintenance):	
General Fund	4,728,236.08
Less: Capital Outlay	3,431.08
Special Education Fund	455,973.03
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,180,778.03**

Direct Costs:	
General Fund	33,423,913.06
Less: Capital Outlay	873,052.27
Less: Facilities Acquisition	175,731.59
Special Education Fund	5,532,327.68
Less: Capital Outlay	20,557.21
Less: Facilities Acquisition	0.00
School Lunch Fund	1,420,122.85
Less: Capital Outlay	106,918.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**39,200,103.73**

Special Education Indirect Cost Rate: **13.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82430

Report R0416

Van Buren Public Schools
555 W. Columbia Avenue
Belleville MI 48111-3999

Indirect Costs (Operations & Maintenance):	
General Fund	5,678,871.93
Less: Capital Outlay	286,443.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,392,428.67**

Direct Costs:	
General Fund	44,298,310.55
Less: Capital Outlay	2,246,912.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,633,854.94
Less: Capital Outlay	9,889.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**43,675,364.18**

Special Education Indirect Cost Rate: **12.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82902

Report R0416

Casa Richard Academy
2635 Howard
Detroit MI 48216-2058

Indirect Costs (Operations & Maintenance):	
General Fund	128,626.00
Less: Capital Outlay	895.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**127,731.00**

Direct Costs:	
General Fund	1,088,580.00
Less: Capital Outlay	10,256.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	33,890.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,112,214.00**

Special Education Indirect Cost Rate: **11.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82903

Report R0416

Aisha Shule/WEB Dubois Prep. School
10711 Puritan Street
Detroit MI 48238-1022

Indirect Costs (Operations & Maintenance):	
General Fund	310,703.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**310,703.00**

Direct Costs:	
General Fund	1,555,204.00
Less: Capital Outlay	29,232.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	65,015.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,590,987.00**

Special Education Indirect Cost Rate: **19.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82904

Report R0416

Plymouth Educational Center
1460 E. Forest Street
Detroit MI 48207-1000

Indirect Costs (Operations & Maintenance):	
General Fund	591,486.73
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**591,486.73**

Direct Costs:	
General Fund	5,344,403.99
Less: Capital Outlay	163,502.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	349,535.70
Less: Capital Outlay	5,204.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,525,232.61**

Special Education Indirect Cost Rate: **10.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82905

Report R0416

Nataki Talibah Schoolhouse of Detroit
19176 Northrop Street
Detroit MI 48219-1857

Indirect Costs (Operations & Maintenance):	
General Fund	186,595.43
Less: Capital Outlay	6,193.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**180,402.25**

Direct Costs:	
General Fund	2,800,417.05
Less: Capital Outlay	13,822.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	168,243.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,954,837.97**

Special Education Indirect Cost Rate: **6.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82907

Report R0416

Michigan Automotive Academy
28675 Northline Road
Romulus MI 48174-2831

Indirect Costs (Operations & Maintenance):	
General Fund	1,460,767.23
Less: Capital Outlay	207,542.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,253,225.00**

Direct Costs:	
General Fund	4,881,904.90
Less: Capital Outlay	54,470.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	108,307.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,935,742.69**

Special Education Indirect Cost Rate: **25.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82908

Report R0416

Thomas-Gist Academy
28955 Rosewood
Inkster MI 48141-1656

Indirect Costs (Operations & Maintenance):	
General Fund	662,642.82
Less: Capital Outlay	13,600.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**649,042.82**

Direct Costs:	
General Fund	2,462,988.78
Less: Capital Outlay	31,256.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	161,088.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,592,820.18**

Special Education Indirect Cost Rate: **25.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82909

Report R0416

Academy of Detroit-West
16418 W. McNichols Road
Detroit MI 48235-3354

Indirect Costs (Operations & Maintenance):	
General Fund	726,622.34
Less: Capital Outlay	3,768.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**722,853.44**

Direct Costs:	
General Fund	2,718,808.92
Less: Capital Outlay	5,959.29
Less: Facilities Acquisition	15,339.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,697,510.19**

Special Education Indirect Cost Rate: **26.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82910

Report R0416

M.L. King Jr. Education Center
16827 Appoline Street
Detroit MI 48235-4205

Indirect Costs (Operations & Maintenance):	
General Fund	352,729.00
Less: Capital Outlay	1,130.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**351,599.00**

Direct Costs:	
General Fund	1,514,890.00
Less: Capital Outlay	152.00
Less: Facilities Acquisition	66,156.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	118,771.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,567,353.00**

Special Education Indirect Cost Rate: **22.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82911

Report R0416

Gaudior Academy
27100 Avondale Avenue
Inkster MI 48141-1816

Indirect Costs (Operations & Maintenance):	
General Fund	208,486.63
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**208,486.63**

Direct Costs:	
General Fund	1,377,295.73
Less: Capital Outlay	13,563.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,363,732.14**

Special Education Indirect Cost Rate: **15.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82912

Report R0416

Academy of Westland
300 S. Henry Ruff Road
Westland MI 48186-5087

Indirect Costs (Operations & Maintenance):	
General Fund	740,203.25
Less: Capital Outlay	11,072.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**729,131.23**

Direct Costs:	
General Fund	2,499,816.55
Less: Capital Outlay	11,357.90
Less: Facilities Acquisition	283,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,205,458.65**

Special Education Indirect Cost Rate: **33.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82913

Report R0416

Woodward Academy
951 E. Lafayette Street
Detroit MI 48207-2999

Indirect Costs (Operations & Maintenance):	
General Fund	1,468,543.35
Less: Capital Outlay	817.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,467,725.80**

Direct Costs:	
General Fund	3,385,426.76
Less: Capital Outlay	242.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	197,973.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,583,157.72**

Special Education Indirect Cost Rate: **40.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82914

Report R0416

Colin Powell Academy
4800 Coplin Street
Detroit MI 48215-2109

Indirect Costs (Operations & Maintenance):	
General Fund	442,251.95
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**442,251.95**

Direct Costs:	
General Fund	3,169,421.33
Less: Capital Outlay	275,714.56
Less: Facilities Acquisition	170,279.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	112,905.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,836,332.25**

Special Education Indirect Cost Rate: **15.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82915

Report R0416

Detroit School of Industrial Arts
11406 Morang Drive
Detroit MI 48224-1719

Indirect Costs (Operations & Maintenance):	
General Fund	398,567.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**398,567.00**

Direct Costs:	
General Fund	1,579,728.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,579,728.01**

Special Education Indirect Cost Rate: **25.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82916

Report R0416

Summit Academy
P.O. Box 310, 30100 Olmstead
Flat Rock MI 48134-0277

Indirect Costs (Operations & Maintenance):	
General Fund	538,433.33
Less: Capital Outlay	45,652.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**492,780.35**

Direct Costs:	
General Fund	3,086,884.20
Less: Capital Outlay	39,613.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	70,407.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,117,678.12**

Special Education Indirect Cost Rate: **15.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82917

Report R0416

Michigan Health Academy
5845 Auburn
Detroit MI 48228-3905

Indirect Costs (Operations & Maintenance):	
General Fund	144,903.80
Less: Capital Outlay	3,850.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**141,053.42**

Direct Costs:	
General Fund	552,144.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**552,144.78**

Special Education Indirect Cost Rate: **25.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82918

Report R0416

Cesar Chavez Academy
8126 W. Vernor Highway
Detroit MI 48209-1524

Indirect Costs (Operations & Maintenance):	
General Fund	1,554,488.80
Less: Capital Outlay	67,254.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,487,234.25**

Direct Costs:	
General Fund	6,974,713.14
Less: Capital Outlay	91,548.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	505,504.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,388,669.38**

Special Education Indirect Cost Rate: **20.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82919

Report R0416

Commonwealth Community Devel. Academy
13477 Eureka
Detroit MI 48238

Indirect Costs (Operations & Maintenance):	
General Fund	1,182,860.00
Less: Capital Outlay	100,867.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,081,993.00**

Direct Costs:	
General Fund	4,053,697.25
Less: Capital Outlay	19,247.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	295,098.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,329,548.92**

Special Education Indirect Cost Rate: **24.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82921

Report R0416

Academy for Business & Technology
26104 Eton Avenue
Dearborn Heights MI 48125-1443

Indirect Costs (Operations & Maintenance):	
General Fund	700,330.79
Less: Capital Outlay	43,939.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**656,390.80**

Direct Costs:	
General Fund	3,371,568.22
Less: Capital Outlay	2,778.59
Less: Facilities Acquisition	255,500.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	156,793.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,270,082.29**

Special Education Indirect Cost Rate: **20.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82922

Report R0416

Nsoroma Institute
22180 Parklawn Street
Oak Park MI 48237-2674

Indirect Costs (Operations & Maintenance):	
General Fund	280,301.24
Less: Capital Outlay	8,808.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**271,492.33**

Direct Costs:	
General Fund	1,601,195.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,601,195.77**

Special Education Indirect Cost Rate: **16.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82923

Report R0416

Chandler Park Academy
4901 Haverhill Street
Detroit MI 48224

Indirect Costs (Operations & Maintenance):	
General Fund	979,672.52
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**979,672.52**

Direct Costs:	
General Fund	3,987,870.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	322,763.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,310,633.85**

Special Education Indirect Cost Rate: **22.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82924

Report R0416

Marvin L. Winans Academy of Performing A
7616 E. Nevada Street
Detroit MI 48234-3131

Indirect Costs (Operations & Maintenance):	
General Fund	1,173,360.61
Less: Capital Outlay	829,533.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**343,826.65**

Direct Costs:	
General Fund	4,541,090.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	304,679.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,845,770.01**

Special Education Indirect Cost Rate: **7.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82925

Report R0416

Detroit Community High School
9331 Grandville Avenue
Detroit MI 48228-1798

Indirect Costs (Operations & Maintenance):	
General Fund	394,361.24
Less: Capital Outlay	2,179.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**392,181.74**

Direct Costs:	
General Fund	2,127,770.58
Less: Capital Outlay	43,046.04
Less: Facilities Acquisition	42,603.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	41,394.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,083,516.35**

Special Education Indirect Cost Rate: **18.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82926

Report R0416

Henry Ford Academy
P.O. Box 1148
Dearborn MI 48121-1148

Indirect Costs (Operations & Maintenance):	
General Fund	505,579.24
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	34,386.25
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**539,965.49**

Direct Costs:	
General Fund	2,862,516.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,862,516.81**

Special Education Indirect Cost Rate: **18.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82927

Report R0416

HEART Academy
19800 Anita
Harper Woods MI 48225-1109

Indirect Costs (Operations & Maintenance):	
General Fund	374,945.30
Less: Capital Outlay	3,115.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**371,829.64**

Direct Costs:	
General Fund	1,377,799.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,377,799.72**

Special Education Indirect Cost Rate: **26.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82928

Report R0416

Dearborn Academy
19310 Ford Road
Dearborn MI 48128-1473

Indirect Costs (Operations & Maintenance):	
General Fund	487,146.75
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**487,146.75**

Direct Costs:	
General Fund	4,478,254.18
Less: Capital Outlay	572,332.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	222,460.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,128,382.13**

Special Education Indirect Cost Rate: **11.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82929

Report R0416

Detroit Academy of Arts and Sciences
2985 E. Jefferson Avenue
Detroit MI 48207-4288

Indirect Costs (Operations & Maintenance):	
General Fund	2,782,273.19
Less: Capital Outlay	84,056.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,698,217.03**

Direct Costs:	
General Fund	13,069,384.86
Less: Capital Outlay	383,627.80
Less: Facilities Acquisition	64,197.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	339,398.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,960,958.93**

Special Education Indirect Cost Rate: **20.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82930

Report R0416

Dove Academy of Detroit
8210 Rolyat
Detroit MI 48234-3358

Indirect Costs (Operations & Maintenance):	
General Fund	928,468.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**928,468.00**

Direct Costs:	
General Fund	2,463,269.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,463,269.01**

Special Education Indirect Cost Rate: **37.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82932

Report R0416

King Academy
1615 Henry Ruff Road
Inkster MI 48141-1553

Indirect Costs (Operations & Maintenance):	
General Fund	363,212.50
Less: Capital Outlay	865.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**362,347.50**

Direct Costs:	
General Fund	1,185,168.97
Less: Capital Outlay	39,116.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	45,218.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,191,270.88**

Special Education Indirect Cost Rate: **30.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82933

Report R0416

Timbuktu Academy of Science & Technology
8085 Doyle
Detroit MI 48234

Indirect Costs (Operations & Maintenance):	
General Fund	319,642.57
Less: Capital Outlay	2,880.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**316,761.66**

Direct Costs:	
General Fund	1,900,256.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	3,740.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	35,859.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,932,376.42**

Special Education Indirect Cost Rate: **16.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82934

Report R0416

Benjamin Carson Academy
1326 St. Antoine
Detroit MI 48226-2301

Indirect Costs (Operations & Maintenance):	
General Fund	61,058.63
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**61,058.63**

Direct Costs:	
General Fund	2,717,417.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,717,417.71**

Special Education Indirect Cost Rate: **2.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82936

Report R0416

Charlotte Forten Academy
5690 Cecil Street
Detroit MI 48210-1964

Indirect Costs (Operations & Maintenance):	
General Fund	171,203.66
Less: Capital Outlay	1,875.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**169,328.66**

Direct Costs:	
General Fund	1,774,658.94
Less: Capital Outlay	14,882.35
Less: Facilities Acquisition	56,277.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	187.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,703,687.03**

Special Education Indirect Cost Rate: **9.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82937

Report R0416

George Crockett Academy
4851 14th Street
Detroit MI 48208-2204

Indirect Costs (Operations & Maintenance):	
General Fund	785,139.48
Less: Capital Outlay	16,542.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**768,596.66**

Direct Costs:	
General Fund	2,783,060.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	6,105.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	149,565.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,926,520.42**

Special Education Indirect Cost Rate: **26.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82938

Report R0416

Summit Academy North
28697 Sibley Road
Romulus MI 48174-9736

Indirect Costs (Operations & Maintenance):	
General Fund	912,182.38
Less: Capital Outlay	85,655.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**826,527.38**

Direct Costs:	
General Fund	6,454,432.67
Less: Capital Outlay	130,552.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	200,782.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,524,663.06**

Special Education Indirect Cost Rate: **12.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82939

Report R0416

Pierre Toussaint Academy
2450 S. Beatrice Street
Detroit MI 48217-1631

Indirect Costs (Operations & Maintenance):	
General Fund	623,138.69
Less: Capital Outlay	17,793.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**605,345.20**

Direct Costs:	
General Fund	2,663,849.20
Less: Capital Outlay	3,989.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	155,629.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,815,489.01**

Special Education Indirect Cost Rate: **21.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82940

Report R0416

Voyageur Academy
4321 N. Military Street
Detroit MI 48210-2451

Indirect Costs (Operations & Maintenance):	
General Fund	1,062,163.35
Less: Capital Outlay	25,834.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,036,329.15**

Direct Costs:	
General Fund	2,954,431.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	46,184.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	178,072.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,086,320.07**

Special Education Indirect Cost Rate: **33.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82941

Report R0416

Star International Academy
24425 Hass
Dearborn Heights MI 48127-3275

Indirect Costs (Operations & Maintenance):	
General Fund	1,011,276.82
Less: Capital Outlay	183,832.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**827,444.14**

Direct Costs:	
General Fund	16,095,935.85
Less: Capital Outlay	199,045.40
Less: Facilities Acquisition	10,762,018.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	237,086.24
Less: Capital Outlay	1,425.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,370,532.96**

Special Education Indirect Cost Rate: **15.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82942

Report R0416

Hope Academy
10100 Grand River Avenue
Detroit MI 48204-2042

Indirect Costs (Operations & Maintenance):	
General Fund	1,021,887.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,021,887.08**

Direct Costs:	
General Fund	2,911,076.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	110,109.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,021,185.16**

Special Education Indirect Cost Rate: **33.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82943

Report R0416

Weston Technical Academy
22930 Chippewa
Detroit MI 48219-1161

Indirect Costs (Operations & Maintenance):	
General Fund	999,605.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**999,605.00**

Direct Costs:	
General Fund	2,640,952.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,640,952.01**

Special Education Indirect Cost Rate: **37.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82945

Report R0416

Edison Public School Academy
1903 Wilkins Street
Detroit MI 48207

Indirect Costs (Operations & Maintenance):	
General Fund	2,311,032.98
Less: Capital Outlay	703,368.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,607,664.52**

Direct Costs:	
General Fund	5,597,509.06
Less: Capital Outlay	8,928.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	267,333.10
Less: Capital Outlay	3,525.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,852,388.44**

Special Education Indirect Cost Rate: **27.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82947

Report R0416

David Ellis Academy
18977 Schaefer Highway
Detroit MI 48235-1762

Indirect Costs (Operations & Maintenance):	
General Fund	382,599.00
Less: Capital Outlay	9,040.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**373,559.00**

Direct Costs:	
General Fund	1,643,237.00
Less: Capital Outlay	17,705.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	81,381.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,706,913.00**

Special Education Indirect Cost Rate: **21.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82948

Report R0416

Ross Hill Academy
3111 Elmwood Street
Detroit MI 48207-2418

Indirect Costs (Operations & Maintenance):	
General Fund	493,898.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**493,898.08**

Direct Costs:	
General Fund	2,677,363.29
Less: Capital Outlay	40,582.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	122,308.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,759,089.44**

Special Education Indirect Cost Rate: **17.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82949

Report R0416

Center for Literacy and Creativity
18401 W. McNichols Road
Detroit MI 48219-4113

Indirect Costs (Operations & Maintenance):	
General Fund	242,521.96
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**242,521.96**

Direct Costs:	
General Fund	1,056,620.50
Less: Capital Outlay	1,421.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,055,199.06**

Special Education Indirect Cost Rate: **22.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82950

Report R0416

Universal Academy
4612 Lonyo Street
Detroit MI 48210-2105

Indirect Costs (Operations & Maintenance):	
General Fund	287,936.28
Less: Capital Outlay	1,733.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**286,202.69**

Direct Costs:	
General Fund	951,955.94
Less: Capital Outlay	26,945.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	55,895.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**980,906.07**

Special Education Indirect Cost Rate: **29.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82953

Report R0416

YMCA Service Learning Academy
21605 W. 7 Mile Road
Detroit MI 48219-1810

Indirect Costs (Operations & Maintenance):	
General Fund	736,996.42
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**736,996.42**

Direct Costs:	
General Fund	6,939,390.24
Less: Capital Outlay	1,917.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	278,956.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,216,428.87**

Special Education Indirect Cost Rate: **10.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82955

Report R0416

Allen Academy
14595 Heyden
Detroit MI 48206

Indirect Costs (Operations & Maintenance):	
General Fund	920,822.33
Less: Capital Outlay	95,216.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**825,606.18**

Direct Costs:	
General Fund	4,209,747.15
Less: Capital Outlay	1,016.77
Less: Facilities Acquisition	100,641.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	364,461.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,472,550.15**

Special Education Indirect Cost Rate: **18.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82956

Report R0416

Old Redford Academy
17195 Redford Avenue
Detroit MI 48219-3259

Indirect Costs (Operations & Maintenance):	
General Fund	1,220,180.33
Less: Capital Outlay	19,616.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,200,564.18**

Direct Costs:	
General Fund	3,518,853.41
Less: Capital Outlay	78,711.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	306,246.60
Less: Capital Outlay	18,951.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,727,437.34**

Special Education Indirect Cost Rate: **32.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82957

Report R0416

Hope of Detroit Academy
4443 N. Campbell
Detroit MI 48210-2520

Indirect Costs (Operations & Maintenance):	
General Fund	686,076.16
Less: Capital Outlay	18,494.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**667,581.78**

Direct Costs:	
General Fund	2,862,011.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	35,316.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	203,587.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,030,283.80**

Special Education Indirect Cost Rate: **22.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82958

Report R0416

Joy Preparatory Academy
1129 Oakman Boulevard
Detroit MI 48238-2950

Indirect Costs (Operations & Maintenance):	
General Fund	471,834.69
Less: Capital Outlay	3,840.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**467,994.59**

Direct Costs:	
General Fund	2,166,021.77
Less: Capital Outlay	45,884.00
Less: Facilities Acquisition	363,423.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	104,353.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,861,068.00**

Special Education Indirect Cost Rate: **25.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82959

Report R0416

West Village Academy
3530 Westwood
Dearborn MI 48124-3100

Indirect Costs (Operations & Maintenance):	
General Fund	743,405.05
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**743,405.05**

Direct Costs:	
General Fund	4,304,170.74
Less: Capital Outlay	49,484.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	133,562.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,388,248.62**

Special Education Indirect Cost Rate: **16.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82960

Report R0416

Cherry Hill School of Performing Arts
28500 Avondale
Inkster MI 48141-3916

Indirect Costs (Operations & Maintenance):	
General Fund	2,912,134.83
Less: Capital Outlay	11,775.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,900,359.32**

Direct Costs:	
General Fund	6,707,575.77
Less: Capital Outlay	19,087.37
Less: Facilities Acquisition	153,550.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,534,938.40**

Special Education Indirect Cost Rate: **44.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82961

Report R0416

Academy of Inkster
28500 Avondale
Inkster MI 48141-3916

Indirect Costs (Operations & Maintenance):	
General Fund	263,624.73
Less: Capital Outlay	2,774.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**260,850.25**

Direct Costs:	
General Fund	976,066.24
Less: Capital Outlay	3,882.86
Less: Facilities Acquisition	1,490.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**970,693.38**

Special Education Indirect Cost Rate: **26.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82962

Report R0416

New Beginnings Academy
211 East Michigan
Ypsilanti MI 48198-5677

Indirect Costs (Operations & Maintenance):	
General Fund	129,792.46
Less: Capital Outlay	17,846.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**111,945.90**

Direct Costs:	
General Fund	1,075,970.75
Less: Capital Outlay	2,335.06
Less: Facilities Acquisition	4,775.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	52,285.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,121,146.44**

Special Education Indirect Cost Rate: **9.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82963

Report R0416

George Washington Carver Academy
14510 Second Avenue
Highland Park MI 48203-5715

Indirect Costs (Operations & Maintenance):	
General Fund	612,089.41
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**612,089.41**

Direct Costs:	
General Fund	3,375,443.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	261,621.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,637,064.04**

Special Education Indirect Cost Rate: **16.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82964

Report R0416

Marilyn F. Lundy Academy
12555 S. McDougall
Detroit MI 48212-2262

Indirect Costs (Operations & Maintenance):	
General Fund	126,797.93
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**126,797.93**

Direct Costs:	
General Fund	779,857.01
Less: Capital Outlay	1,663.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	35,715.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**813,909.25**

Special Education Indirect Cost Rate: **15.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82965

Report R0416

University Preparatory Academy
600 Antoinette
Detroit MI 48202

Indirect Costs (Operations & Maintenance):	
General Fund	471,154.93
Less: Capital Outlay	26,173.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**444,981.24**

Direct Costs:	
General Fund	3,725,210.95
Less: Capital Outlay	7,405.56
Less: Facilities Acquisition	23,147.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	73,870.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,768,528.27**

Special Education Indirect Cost Rate: **11.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82966

Report R0416

Detroit Advantage Academy
9881 Mendota Street
Detroit MI 48204-4677

Indirect Costs (Operations & Maintenance):	
General Fund	1,150,018.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,150,018.00**

Direct Costs:	
General Fund	5,103,974.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	320,810.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,424,784.00**

Special Education Indirect Cost Rate: **21.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82967

Report R0416

Metro Charter Academy
34800 Ecorse Road
Romulus MI 48174-1642

Indirect Costs (Operations & Maintenance):	
General Fund	1,211,982.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,211,982.00**

Direct Costs:	
General Fund	3,389,591.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	88,989.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,478,580.00**

Special Education Indirect Cost Rate: **34.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82968

Report R0416

Canton Charter Academy
49100 Ford Road
Canton MI 48187-5415

Indirect Costs (Operations & Maintenance):	
General Fund	1,242,906.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,242,906.00**

Direct Costs:	
General Fund	3,615,815.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	74,016.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,689,831.00**

Special Education Indirect Cost Rate: **33.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82969

Report R0416

Creative Montessori Academy
15100 Northline Road
Southgate MI 48195-2408

Indirect Costs (Operations & Maintenance):	
General Fund	738,720.62
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**738,720.62**

Direct Costs:	
General Fund	3,080,375.38
Less: Capital Outlay	38,541.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	54,711.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,096,546.11**

Special Education Indirect Cost Rate: **23.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82970

Report R0416

Warrendale Charter Academy
19350 Sawyer
Detroit MI 48228

Indirect Costs (Operations & Maintenance):	
General Fund	1,181,321.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,181,321.00**

Direct Costs:	
General Fund	3,577,721.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	215,318.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,793,039.00**

Special Education Indirect Cost Rate: **31.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82971

Report R0416

Blanche Kelso Bruce Academy
5555 Connor
Detroit MI 48213

Indirect Costs (Operations & Maintenance):	
General Fund	212,159.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**212,159.00**

Direct Costs:	
General Fund	5,007,319.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	27,445.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,034,764.00**

Special Education Indirect Cost Rate: **4.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82973

Report R0416

Trillium Academy
13435 Pardee
Taylor MI 48180-4742

Indirect Costs (Operations & Maintenance):	
General Fund	278,485.40
Less: Capital Outlay	15,229.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**263,255.94**

Direct Costs:	
General Fund	1,544,904.72
Less: Capital Outlay	84,286.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	41,413.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,502,031.21**

Special Education Indirect Cost Rate: **17.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82974

Report R0416

Detroit Merit Charter Academy
1091 Alter Road
Detroit MI 48215-2861

Indirect Costs (Operations & Maintenance):	
General Fund	1,264,407.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,264,407.00**

Direct Costs:	
General Fund	2,960,705.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	156,447.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,117,152.00**

Special Education Indirect Cost Rate: **40.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82975

Report R0416

Riverside Academy
7124 Miller Road
Dearborn MI 48126-1918

Indirect Costs (Operations & Maintenance):	
General Fund	447,148.74
Less: Capital Outlay	4,498.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**442,649.89**

Direct Costs:	
General Fund	1,195,659.85
Less: Capital Outlay	74,843.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	59,046.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,179,862.39**

Special Education Indirect Cost Rate: **37.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82976

Report R0416

Keystone Academy
47925 Bemis
Belleville MI 48111-9760

Indirect Costs (Operations & Maintenance):	
General Fund	968,619.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**968,619.00**

Direct Costs:	
General Fund	2,098,283.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	73,594.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,171,877.00**

Special Education Indirect Cost Rate: **44.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 82977

Report R0416

Hamtramck Academy
11420 Conant
Hamtramck MI 48212-3134

Indirect Costs (Operations & Maintenance):	
General Fund	433,074.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**433,074.00**

Direct Costs:	
General Fund	1,839,537.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	87,280.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,926,817.00**

Special Education Indirect Cost Rate: **22.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 83010

Report R0416

Cadillac Area Public Schools
421 S. Mitchell Street
Cadillac MI 49601-2438

Indirect Costs (Operations & Maintenance):	
General Fund	3,029,134.63
Less: Capital Outlay	133,211.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,895,923.09**

Direct Costs:	
General Fund	21,957,120.90
Less: Capital Outlay	179,833.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,111,632.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,888,920.25**

Special Education Indirect Cost Rate: **12.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 83060

Report R0416

Manton Consolidated Schools
105 5th Street
Manton MI 49663-9473

Indirect Costs (Operations & Maintenance):	
General Fund	583,481.43
Less: Capital Outlay	1,425.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**582,055.93**

Direct Costs:	
General Fund	6,767,512.13
Less: Capital Outlay	124,825.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	298,223.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,940,910.34**

Special Education Indirect Cost Rate: **8.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2004-2005
District Code: 83070

Report R0416

Mesick Consolidated Schools
P.O. Box 275
Mesick MI 49668-0275

Indirect Costs (Operations & Maintenance):	
General Fund	748,398.24
Less: Capital Outlay	5,460.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,971.34
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**748,909.58**

Direct Costs:	
General Fund	6,507,196.56
Less: Capital Outlay	203,421.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	316,803.90
Less: Capital Outlay	2,295.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,618,283.97**

Special Education Indirect Cost Rate: **11.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)